

REPORT

ON THE

REVENUE ADMINISTRATION

OF THE

PUNJAB AND ITS DEPENDENCIES,

FOR 1867-68.

PUBLISHED BY AUTHORITY.



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No. 397.

No. 3,759.

FROM

THE SECRETARY TO FINANCIAL COMMISSIONER,
PUNJAB.

TO

THE SECRETARY TO GOVERNMENT PUNJAB.

Dated Lahore, 30th July 1868.

SIR,

I am directed by the Financial Commissioner to submit the Annual
Revenue Report, 1867-68. Report on the Revenue Administration of this Province for 1867-68.

2. The same arrangement will be observed on this occasion as in former years; the first part of the report will comprise extracts from the divisional and district reports, and will conclude with a general summary.

DELHI DIVISION.

3. Lieutenant Colonel W. McNeile, C. S. I., was in charge of the Delhi Division during the past year, except for 3 months, when Lieutenant Colonel Cripps officiated for him. The following report has been rendered by the former officer on the Revenue Administration of the Division.

PART I.—FISCAL.

1. The land revenue demand for the year under report was as follows:—

	DELHI.	KURNAUL.	GOORGAON.	TOTAL.
Demand,	8,57,932.	6,67,909.	11,03,664.	26,29,505.
Collection,	8,49,309.	6,66,269.	10,93,249.	26,08,827.
Balance,	8,623.	1,640.	10,415.	20,678.

In Delhi, the increase is due to lapses and resumptions of revenue free land, and in
Alterations in rent Kurnaul the decrease was caused by the transfer of the Pehoa
roll. pergunnah to Umballa.

2. With the exception of an item of Rs. 945, the result of a clerical error in Delhi, and now being collected, the whole of the balance, other than nominal, has been caused by inundation. The mischief is not mainly attributable to the Jumna, but to the Nujjuffgurh jheel, and to the obstruction of the natural drainage of the country by the canal. It seems superfluous to reiterate this year after year; but the Deputy Commissioner Delhi, in para. 6 of his report, has some remarks upon the subject to which I beg to direct attention. The matter of the Chundeive and Oojeina jheels in Goorgaon, (para. 4 of my revenue report of last year) is also important. I visited the locality in December, and was of opinion, that a vast improvement might be effected at no very great expense. A professional inspection was, I believe, made by an officer of the Canal Department, not long afterwards, but I have had no communication upon the subject.

Note—Financial Commissioner's.—Extract para. 6 of the report, from the Deputy Commissioner Delhi, on this subject is given below :—

“ 6. As regards the inundation from the Nujuffgurh jheel, I fear any attempt to provide against it would involve works of a gigantic nature, and I am not aware whether any project connected with it is now actually under consideration. But as regards the inundation in the neighbourhood of the canal and its branches, arising chiefly from the obstruction or diversion of drainage by canal works, I must express my surprise that something more is not being done; several projects, I believe, have been for some time under consideration, some of them small and capable of being independently undertaken, and yet little seems to be done. Delay in such cases is the worst economy. The irrecoverable balance just referred to represents only a portion of the loss to Government from these inundations. I have recently sent the Canal Department a bill for Rs. 1,863-7-3, compensation to zemindars, which I consider Government is, even in a legal point of view, liable for; and then, I should remind you that, in addition to the share of the total damage, which Government undertakes to bear, there is a further share, as large, if not larger, to be borne by the land-owners. It would be out of place in a report of this kind to enter into any details on the subject, but I feel it my duty to draw attention to it on every occasion that presents itself. You will recollect, moreover, that the risk of occasional inundation is not the only evil to be apprehended from delay in carrying out the drainage projects. The saline efflorescence to which I referred in para. 4 of my report last year, is an indirect result of obstructed drainage, and a constant source of loss to Government as well as to the zemindars.”

3. Abkarri income exhibits an increase in all three districts, though not to any very great extent, or more than ordinary fluctuations may be considered to account for. The rates of still-head duty are, in the opinion of the Deputy Commissioner Kurnaul, so high, as to make the Saddar Distillery system very unpopular, and there seems no good reason why these rates should be maintained at a higher figure in the Punjab than in the North-Western Provinces. The Deputy Commissioner Delhi notices that the increased vend in his district is confined to spirits 25 per cent below proof, the weaker description, or the 50 per cent below proof,

Saddar Distilleries.

shewing, on the contrary, a decrease. This he ascribes to the rise in the price of goor, which has affected the price of the weaker more than that of the stronger spirit, by adding the same amount (1 rupee a gallon) to the price of each. The site of the present Saddar Distillery at Delhi is objected to by the military authorities, and probably it will be found necessary, as explained by the Deputy Commissioner in the 11th para. of his report, to erect a new one elsewhere.

4. The Muskerat income shews little fluctuation. It might be worth while to revise the existing rules upon the subject of poppy cultivation, as from what the Deputy Commissioner Delhi writes upon the subject, they appear to be so strict as to become in fact prohibitory.

License tax.

5. The License tax yielded the following sums :—

Delhi,	26,032
Kurnaul,	13,336
Goorgaon,	11,506
Total,	50,874

These results are not very encouraging. An expedient for getting at the wealth of the country has yet to be devised, and though it may be expected that the Certificate tax of 1868 will shew some improvement over the License tax of 1867, yet there will be no very great advance towards getting from the Seth and Bunea, the 1 per cent. which is so easily deducted from the Government servant.

Note—Financial Commissioner's.—The subjoined remarks on the assessment of the new tax are taken from the report of the Deputy Commissioner Delhi.

“ 14. The smallness of the income from this tax or of the Certificate tax, which now takes its place, is no doubt, due to some extent, to the difficulty of assessing it; and, in so far as it is due to this, we may hope for an improvement year by year, but from the peculiar form which wealth assumes in this country, and from the peculiar manner in which it is distributed, the area over which such a tax falls (if I may use the expression) is very limited, and so no great increase is to be hoped for.

“ 15. The fact that in the two highest classes in the city of Delhi, but 4 licences have been granted, and in the 3rd only 24, may excite surprise; but it is to be explained by the circumstance that some of the richest men in Delhi, at this moment, have the bulk of their money invested in house property, Government paper or bank shares.

“ 16. The great majority of objections proffered were from persons assessed in the lowest class, and I am inclined to think that in our anxiety to add to the income when we had exhausted all the higher classes, (the tax payers of which were readily discoverable), and found how small the proceeds were, we were somewhat over zealous in hunting out every one who might in any way be supposed to have an income amounting to Rs. 200. I am further disposed to think that we assessed the higher classes comparatively speaking lightly. I shall endeavour to remedy this in assessing the Certificate tax.

6. The income of Goorgaon salt works was Rs. 4,254 more in the year under report than in the preceding year.

Salt.

The question whether Government should retain or relinquish the share in these works, which it obtained with the rest of the Nawab of Furuknuggur's property after the mutinies has lately been referred for consideration and final orders. The Deputy Commissioner Goorgaon concurs with me in thinking that the latter course is preferable, and the officers of the Customs Department advocate it strongly, but hitherto there has been hesitation in adopting it, as an immediate loss of revenue is certain, while the prospect of this being compensated by the excise on increased production is not so.

7. Stamp receipts have of necessity increased under the operation of Act XXVI of 1867, but not only so far as receipt and hoondie stamps have been used in larger numbers than before, it is fair to conclude that the same thing has taken place with regard to stamps for deeds and instruments. This point cannot, however, be discriminated till different description of stamps under schedules A. and B. are introduced.

Stamps.

8. Under the remaining heads prescribed for this part of the annual report, I have nothing to notice except the sale of their pensions by the dependants and inferior members of the Ex. King's family, which is now going on extensively. I made a special reference upon the subject some time ago, and requested that old and infirm women might be refused permission to sell, as they are under the influence of sharpers in asking for it, and the result to be looked for is, that many of them will be thrown on the world in a state of utter destitution. What are we to do with them? Let them die of starvation in the streets or pension them afresh?

Pensions and Pensioners.

PART II.—ADMINISTRATIVE.

9. The revenue was collected throughout the division with the utmost facility. Fewer dustuks than usual were issued. Distraint was resorted to in Delhi only, and to the petty amount of Rs. 171, and no severer coercive measures were required anywhere.

Coercive measures.

10. Fewer Tuccavee grants were taken during the year under report than usual. Goorgaon only applied for half as much as in 1866-67, and this decrease was not nearly met by the slight increase in Delhi. Repayments in Kurnal were up to date; in Delhi the same, with the exception of one insignificant item; but in Goorgaon there was a considerable balance. This had accrued mainly in a single Tehsil, and various malpractices of the Tehsildar, Budroodeen, being brought to light, I was not without a suspicion that the zemindars had made arrangements with him which would account for his delay in calling for their instalments. The Tehsildar has since been dismissed, and the balance is all in train of liquidation.

Tuccavee.

11. All the Deputy Commissioners report themselves satisfied with the management of their treasuries by the officers in charge. This is a matter about which any report of a supervising authority is rather within the province of the Accountant General than of the Commissioner.

Treasuries.

The Deputy Commissioner Delhi has some remarks on the subject which deserve notice and are extracted below :—

“ 28. On only one occasion had I occasion to find fault, and that was in regard to a matter of long standing, which was only the other day brought to notice. It was found that the advices of certain supply bills discharged long before had been kept unscored as if the bills were still outstanding. The Accountant General considered this, at all events, a gross piece of carelessness on the part of the clerk concerned, and further drew my attention to the facility it would afford for fraudulently obtaining seconds of exchange. I fully concurred in the view taken by him, and fined the clerk half a month's salary.”

“ 28 A. Mr. Lennox considers that the new system of throwing on the head clerk a responsibility in connection with the Treasury business, which, looking to the multifarious duties he has to perform, can be little more than nominal, is open to objection. I quite agree with him. I think dividing the responsibility between him and the chief treasury clerk, for it is to this the new system really comes, is most unwise. I would relieve the head clerk of all connection with the Treasury, and throw the whole responsibility on one person, against whom it could be practically enforced.

“ 29. I should like to add that we still feel we are short-handed—the work cannot be expeditiously performed until we get back either the 8th clerk or the vernacular writer recently struck off our establishment.”

12. A theft of Rs. 981 occurred in December from the collections of the Jharsa Tehseel in Goorgaon. The Tehseel Fotadar was convicted of the offence, and the money was recovered from his securities. With this exception, the Government cash transactions of the division were conducted throughout the year without loss or damage, and the new system of accounts is, I believe, correctly worked.

13. On the subject of the Paper Currency, there is nothing new to remark. Discussions, newspaper leaders and pamphlets have exhausted the subject, and they leave the fact where it was, that the notes do not get into extensive circulation, partly because there are none of a denomination low enough to be of much use in the daily transactions of the mass of the people, and partly because, not being convertible beyond their own circles, they are always at a discount in the bazaar.

14. The Money Order office has been resorted to fairly in Delhi and Kurnal, but does not seem to be so popular in Goorgaon, where its location is at a distance from any mart or centre of trade. It would succeed better in that district if opened at Rewaree.

15. The Deputy Commissioner Goorgaon does not give a very good account of the Putwarees in his district, or of the correctness of their annual papers; but I hope that this year he will make the superintendence of the Kanangoes more efficient. There is no doubt that in the whole tract of country where the records were destroyed in 1857, the restoration of them after the mutinies and the nikasees of subsequent years are full of errors, many of which cannot be rectified till the new settlement.

16. The district record rooms, and, with one exception, all the Tehseel record rooms were visited by me during the cold weather. Among the former, the palm must be assigned to Kurnal, where the arrangement and neatness are admirable, and the order perfect. I was also very well satisfied with the state of the Delhi and Goorgaon records, and at all the Tehseels I found the instructions upon the subject generally understood and acted up to. There is a great difference now between these places and what they used to be, when not a report or return left them of which a duplicate was not retained, and when files of useless putwarees' papers choked a fresh box every year.

17. There is now no Ward of Court in this division, Mussumat Purtabkour having been married in December to Sirdar Goorbuksh Sing of Umballa.

PART III.—SETTLEMENTS.

Regular and Summary Settlements.

18. There are no settlements in progress in the division.

PART IV.—STATISTICAL.

19. The rain-fall in 1867, though in the aggregate not much more than usual, was very heavy in the beginning of August, and in several places floods and inundations causing a great deal of damage took place. In and around Delhi roads and buildings suffered extensively, and, on one occasion, the whole plain outside the Lahore gate of the city was entirely submerged: while, at Goorgaon, considerable apprehension was felt lest the bund, which protects the Civil station from the Jharsa jheel, should give way. The overflow of the Nujjufgurh jheel injured a long strip of land, but, on the other hand, the banjur of Kurnal benefitted, and many patches of it were brought under cultivation; the opportunity being seized of getting a crop for once in places where, ordinarily, the want of water precludes any hope of such a feat. There was an excellent khurreef throughout the division, and it has been followed by a rubbee which, generally speaking, is somewhat above the average.

20. Twenty villages were transferred from the Goorgaon to the Delhi district, during the year; with this exception, there have been no changes of boundaries. The want of maps is, however, much felt, and I have had some correspondence with Colonel Gastrell, Deputy Surveyor General, upon the subject;—there is no map in existence of any district of this division as now composed, or of the division itself, and, of many village maps which were destroyed in the mutinies, no duplicate seems to have been preserved. The native territory annexed in 1857 to this and the Hissar division was probably never regularly surveyed, and I am inclined to agree with Colonel Gastrell that a re-survey of these two divisions would be worth its cost. There is, however, a prospect of some considerable portion of the Delhi division being restored to the North West Provinces, if the desire of that Government to have the whole length of the new Junna Canal within its own territory be acceded to.

Widow.

Cultivation.

Fuel plantations.

Revenue buildings.

HISSAR DIVISION.

Esquire, Commissioner, who held charge of the division throughout the year.

PART I.—FISCAL.

Land Revenue.

3. The causes of increase and decrease between the Land Revenue Demands for the past and preceding years appear sufficiently clear from Statement No. 2. It will be observed that on the whole the demand for the year under notice exceeded that for the former year by Rs. 8,105. Alluvion and progressive jummas in Sirsa tended to increase—the decrease being attributable principally to diluvion in the same district.

4. As regards fluctuating and miscellaneous revenue there appears some decrease as compared with 1866-67, which however applies mainly to the Rohtuk district, and is attributable to exceptional causes requiring no special comment.

5. There is little difference observable between the income and charges of the two years in connection with Abkaree and Saddar Distilleries. As regards the excise on drugs, the contracts sold higher in Hissar than for the year preceding; in the other districts there was no material difference. There seems no sufficient reason to suppose that the consumption of intoxicating drugs is on the increase. There are no outstanding balances on this account.

6. The License Tax realized Rs. 39,094; it was collected without difficulty.

7. The increase in the income from stamps is mainly owing to the sale of Law stamps. The vend of eight-anna stamps largely preponderated.

8. Changes from river action occurred only in the Sirsa district, caused by periodical floods of the Sutlej and Ghuggur; the results in this respect have been separately submitted, and have received the orders of the Financial Commissioner.

PART II.—ADMINISTRATIVE.

9. The number of Dustuks issued rather exceeded that for the previous year. The increase is observable both in Rohtuk and Hissar, but mainly in the former district. The Deputy Commissioner states that this arose consequent on the somewhat unfavorable character of the spring harvest, which induced some delay in paying in the land revenue beyond the prescribed date. Distraint of personalty and imprisonment occurred in one instance only, in the Rohtuk district, under circumstances which were unavoidable; the case is under consideration and a suitable remedy will be applied. No other coercive measures for realization of the revenue were necessitated.

10. It will be observed that Tuccavee advances have increased during the year under review in the Rohtuk and Hissar districts. Money due on this account was during the year punctually paid, and no outstanding balances appear in the statements. The operations under this head are it is believed satisfactory.

Treasuries

HISSAR.
Major Forster, Officiating Deputy Commissioner; and Messrs.
Venning and Stogden, Assistant Commissioners.
ROHTUK.
Major Fendall, Officiating Deputy Commissioner, and Mr. Bailey,
Extra Assistant Commissioner.
SIRSA.
Mr. Ellison, Assistant Commissioner.

11. The District Treasuries have been successfully managed by the officers marginally noted.* The new system of accounts it is said is now more thoroughly understood. The Divisional Treasurer's securities are sufficient.

Revenue-Business.

12. The Revenue business has on the whole increased during the year, such being chiefly marked in the Sirsa district. The pending file at close of the year is larger than should be in Rohtuk and Sirsa, but no old cases remained pending. The Revenue appeals were promptly disposed of in each district and require no particular comment. In the Commissioner's Court the number of appeals was almost the same as for the previous year; the pending file at close of the year was not heavy.

Revenue appeals.

13. No special maafi investigations have been held during the year. A statement submitted some years ago, was lately returned by the Financial Commissioner and has been re-submitted.

Investigation into Revenue-free Tenures.

14. The Putwarees are undoubtedly improving in each district. The subject has received close attention, and I am hopeful that the result of our efforts will be satisfactory.

Putwarees.

15. The Collectorate Records and Record Rooms, Saddar and Tehsil, are in good order. I have personally inspected them during the year. At Fazilka I found there was some difficulty owing to limited space, but this will be remedied by additions sanctioned in this year's budget. The records at Rohtuk and Hissar are very neatly arranged, and reflect credit on the officials in charge.

Records and Record Rooms.**PART III.—SETTLEMENTS.**

16. There are no regular settlements now in progress, in the Hissar division. No summary settlement other than settlement of resumed and lapsed maafis have been made during the year.

Regular and Summary Settlements.**PART IV.—STATISTICAL AND MISCELLANEOUS.**

17. The rain-fall during the year under review was generally favorable as compared with the previous year, it was abundant, although in some localities it failed almost entirely. The result was a fair spring and excellent autumn harvest in most parts of the division. As generally appears to be the case in wet seasons, this division suffered severely from autumnal fever, especially in the vicinity of canals and rivers.

Rain-fall.

18. There is nothing of interest to record in the way of new staples, or improvement in agriculture. The cultivated area of the division is yearly being increased—land yearly becomes more valuable. Irrigation

Agriculture.

is on the increase, and many new wells have been constructed and are in progress. As regards stock there seems to be some deterioration as compared with former years. The effects of severe famines and murrain are apparent; and as the people are now more bent on agriculture than cattle rearing, there is a prospect of the once famous Hurriana breed losing its reputation. Sheep have it is believed also suffered severely from murrain of late years. Once abundant, they are now comparatively difficult to be got and are at a high price. At the Government Cattle Farm some advance has recently been made in this respect by the introduction of Australian and English rams. The breed it is expected will be considerably improved.

Cattle Fairs. 19. The Cattle Fairs of this division are held twice a year at Hissar, and once a year at Sirsa and in the Rohtuk district. The fairs held during the year under review were well attended and considered satisfactory.

Working of new Carriage rules. 20. The new rules regarding carriage and labor appear to be much appreciated by the people. I believe they are properly enforced by District officers. They were greatly needed, as the price of all necessities of life has so much increased. The following extract is taken from the report of the Deputy Commissioner Hissar.

“ The rules for the supply of carriage are viewed favorably by owners ; they however
 “ operate solely upon the non-commercial community, the merchants make their
 “ own arrangements, through their “duals” or brokers, who arrange for the
 “ carriage of goods by weight and not by daily hire of baggage animals or carts.
 “ By far the largest portion of the carriage of the district is taken in this
 “ manner, and it has in consequence been found not to be an easy matter to
 “ secure chowdries to whom non-commercial people look to supply demands
 “ for camels &c. The chowdries demand that if they are to be chowdries really
 “ they should receive a portion of the broker’s profits no matter who supplies
 “ the carriage, an arrangement which would if conceded clash with the broker’s
 “ interests, and interfere considerably with the economic arrangements of
 “ merchants for the facility of trading operations. The brokers are understood
 “ to realize considerable incomes, and it is believed that if a lease of right to
 “ levy brokerage was put to public competition it would realize 10 or 1,200
 “ rupees per annum.”

Arboriculture. 21. As regards arboriculture the District officers report that efforts are not relaxed ; the work from physical causes is one of continued difficulty.

Partitions. 22. There is a marked tendency toward partition in each district of the division, an indication of the estimation in which land is held and the scarcity which is felt.

Revenue Buildings. 23. The Revenue Buildings throughout the division are in good condition. A new Tehsil is required at Bhawanee in Hissar, and one has been sanctioned at “Peeplee” in the Sirsa district.

UMBALLA DIVISION.

5. The following report has been rendered on the administration of this Division by Colonel Reynell G. Taylor, p. B., C. S. I., who has been in charge throughout the year.

PART I.—FISCAL.

2. The Land Revenue demand aggregated Rs. 15,10,948, of which Rs. 15,07,499 was collected during the year, and Rs. 3,449 remained in balance.
Land Revenue. The details of these results are as follows :—

				<i>Demands.</i>	<i>Collections.</i>	<i>Balances.</i>
Umballa,	...	...	..	7,32,265	7,31,618	647
Loodiana,	..	...	..	7,65,085	7,62,283	2,802
Simla,	..	..	...	13,598	13,598	..
Total, {				1867-68, 15,10,948	15,07,499	3,449
				1866-67, 14,38,107	14,34,862	3,245

3. Of the balance of Rs. 647 in the Umballa district, Rs. 494 was nominal, and Rs. 153 doubtful or undetermined. Of the latter item, Rs. 132 is due from Mouzah Moujgurb, which was, the Deputy Commissioner states, “nearly destroyed, owing to “insufficient waterway in the Railway embankment, whereby the water being dammed up, “flooded the village, destroying most of the houses, and considerable property in grain and “cattle.” The remaining 21 Rupees was due from Mouzah Kalesur, on account of forest dues; and as the Kalesur forest has been transferred to the Forest Department, this item will have to be reduced. The sanction of the Financial Commissioner has since been received to the revision of assessment of this village.

4. The entire balance in the Loodiana district was nominal, Rs. 2,647 having been on account of diluvion, and Rs. 155 on account of lands taken up for public purposes.

5. The tribute demand in the Simla district amounted to Rs. 25,105, and was realized in full. Rs. 1,311-15-5 was realized in excess of the ordinary demand on account of one year's revenue, as tribute levied from Bussahir on the Syree estate being made over to it.

**Alterations in Rent
Roll.**

6. The increase in the Umballa district amounted to Rs. 74,757, of which the principal items are—

Rs. 44,329 owing to transfer of the Pehoa Pergunnah from Kurnal, and

Rs. 26,047 on account of lapse of the Sealbah Jageer.

The difference being composed of ordinary lapses, revision of assessments, alluvion, and land released from occupation by Government.

7. The decrease in this district amounted to Rs. 1,970. Rs. 91 being on account of revenue free grants, Rs. 1,755 on account of reduction of commutation owing to lapse of jageers (this item is for want of a suitable column entered in the column headed “Revision of assessment”), Rs. 95 on account of diluvion, and Rs. 29 on account of land taken up for Government purposes.

8. The increase in the Loodiana district was Rs. 238, of which Rs. 228 was on account of lapses and restumptions of revenue free lands, and Rs. 5 on account of progressive jummas.

9. The decrease in this district amounted to Rs. 179, all on account of occupation of lands for public purposes.

10. The income from fluctuating sources of revenue in the Umballa district was Rs. 2,023, of which the principal item, viz. 1,040 Rupees, appears under the head of resumed and lapsed mafees; the rest of the items being on account of revision of assessment, alluvial lands, lands released from occupation of Government, &c.

11. The miscellaneous revenue aggregated Rs. 1,580, of which Rs. 1,000 was surplus Dustuk Collections, Rs. 201 from lease of gardens, and Rs. 200 from lease of Tirnee or grazing dues. The rest of the items do not call for particular notice. With regard to Tirnee, the Deputy Commissioner notes that it appears in the Regular Kistbundee "for the first time, owing to leases of 3 Rukhs in Pehoa having been given out. They consist in all of 2,124 acres, which is the only land at Government disposal in the Umballa district."

12. In the Loodiana district there was an increase of Rs. 4,358 under the head of fluctuating sources of revenue, and a decrease of Rs. 484 under that of miscellaneous revenue. The principal items under the former head were Rs. 2,312 revenue of lapsed and resumed mafees for broken periods, and Rs. 3,128 revenue of alluvial lands.

13. The income from saltpetre in this district fell from Rs. 110 in 1866-67 to Rs. 12 in the year under report, and this decrease is ascribed to decrease in demand for this article in Bombay.

14. In Simla the items were unimportant, and do not require notice.

15. The income from saddar distilleries in the Umballa district was Rs. 45,439; against Rs. 47,329 for 11 months only of the preceding year. In explanation of this great reduction which is noticeable mainly in the cantonments, the Deputy Commissioner writes—"The reduction in the cantonments, which amounts to Rs. 6,672, appears principally owing to the reduced garrison; one European Regiment and a Battery of Horse Artillery with followers, &c., having marched from the station early in the cold weather, and had not been replaced till near the end. It is also owing to decreased sale of the liquor of higher strength than 50°. For instance, Rs. 12,522 was levied last year on liquor between 50° and 75°, and only Rs. 4,032 on similar liquor this year."

16. The decrease in the district (Rs. 1,076) is principally owing to the reduction of three shops under the provisions of Circular 19 of 1865, which was carried out at the issue of licenses for 1867-68. The loss on these 3 shops alone was Rs. 651, leaving Rs. 425 only to be spread over the whole district.

After receipt of the above Circular, I reported on the probable loss, in letter No. 135, dated 25th May 1865, to your address, and pending further instructions, the shops were left open under the immediate supervision of the Police. I am still of opinion that the Circular requires reconsideration on the following grounds :—

It is more dangerous to have grog shops 2 miles off the road beyond the supervision and knowledge of the Commanding Officer of a Regiment, than on the main road where they can be easily supervised.

The result is merely a loss to the Government revenue, as people who require liquor will have it, and if the shops are shut, it only encourages smuggling and illicit stills.

17. The Deputy Commissioner also writes—"I have represented the loss owing to the establishment of stills in the Nahun territory close to the British border, whence, I am satisfied, a great deal of smuggling is carried on."

18. A correspondence took place between the Deputy Commissioner and myself on this point, and I examined the matter through the Superintendent Hill States, and it did not appear to me that the Nahun stills were so placed that I could fairly insist on the Nahun State closing or removing them.

19. In the Loodiana district the Abkaree income was very slightly less compared with the income of the preceding year, having been Rs. 11,949 for 12 months of 1867-68, against Rs. 10,968 for the same period of 1866-67. The Deputy Commissioner writes, "The new Abkaree system may at last be pronounced as successful financially, as it undoubtedly is in other respects. The average yearly income when manufacturers were allowed to distil liquor without supervision, and when the monopoly of sale was farmed to a contractor, was about Rs. 8,500. The net receipts have been steadily increasing every year since the new system was introduced, and now amount to Rs. 9,436."

20. In the Simla district the gross receipts amounted to Rs. 22,401, which for 11 months, would give Rs. 20,535, against Rs. 17,516 for the same period of 1866-67, which is very favorable.

21. In the Umballa district the gross receipts from this source amounted to Rs. 32,282, which for 11 months would give Rs. 29,592, showing an increase of Rs. 1,142 over the income of the corresponding months of the previous year. There was, however, the Deputy Commissioner notes, a falling off in the cantonments, owing to the same reason as given in respect to the Abkaree revenue.

Excise on Drugs.

22. I beg to invite the Financial Commissioner's notice to the remarks of the Deputy Commissioner on the subject of rates of duties on foreign drugs, and this with reference to my letter No. 145 of 20th August 1866, and subsequent communications.

23. Of the excise demand in this district, Rs. 1,154 remained unrealized at the close of the year as a nominal balance. Of this sum Rs. 672, which appertained to the district, was remitted by me on the ground that the contract was bought at a high rate, with reference to a large anticipated influx of pilgrims on their way to and from Hurdwar, but who, in consequence of the cholera breaking out among them, were not allowed to come near Umballa, thereby subjecting the contractor to loss.

24. In the Loodiana district the income or gross receipts from excise on drugs amounted to Rs. 13,067, being about Rs. 1,287 less than the year before. The area under poppy cultivation in this district during the year under report was 515 acres, and yielded an income of Rs. 1,030; and the farm of monopoly of the sale of opium brought in

Rs. 8,895. The Deputy Commissioner remarks as follows on the unsatisfactory state of the law regarding the sale of this drug, viz:—

“As I have submitted a separate report on the unsatisfactory state of the law regarding the sale of this drug, and as the subject is doubtless under the consideration of higher authority, I will only here remark that the Chief Court having ruled that there is no law in force in districts where the acreage system prevails prohibiting the possession and sale of opium and post by any person, our grant of a monopoly of sale is simply an imposition on the ignorance of the contractor and of the public. Persons charged before our Courts with having sold or being in possession of opium are now released, so that the contractors will sooner or later find out their mistake and demand remissions.”

25. In the Simla district, the excise demand amounted to Rs. 7,800, of which Rs. 6,035 was realized during the year, leaving a balance of Rs. 1,765 outstanding at its close. Of this balance, Rs. 21 was recoverable and Rs. 1,744 nominal, having accrued in consequence of removal of troops.

* For 11 months of 1866-67, Rs. 5,174
Ditto of 1867-68, Rs. 5,532
Increase Rs. 358

26. The receipts in this district show a fair increase over the previous year's receipts.

27. The License Tax, which was levied for first time during the year under report, yielded in the Umballa district Rs. 28,868, which, divided over 4,416 licenses, gave an average of Rs. 6 per license. Of the total sum levied, was contributed—

By Government servants, Rs. 2,560, or nearly 10 per cent.

By persons entered under class VI, namely,
whose annual income did not exceed Rs. 200, Rs. 14,888, or one-half of the entire tax levied.

The amount expended on establishments amounted to Rs. 420.

28. In Loodiana, the tax collected amounted to Rs. 12,462, and it fell at the rate of Rs. 5 on each license holder.

29. The Deputy Commissioner writes:—“On the whole, I believe the tax to have been lightly assessed; the benefit of a doubt as to the class in which he should be placed being in most cases given to the payer. Undoubtedly, the tax pressed most heavily on Class VI, and I am glad to see that under Act IX of 1868 all those whose profits are less than Rs. 500 per annum will escape payment.”

The expense on account of establishments was Rs. 192.

30. In Simla, the amount levied on this account was 3,098. Of this sum, Rs. 6,098 was levied from 560 licensees under Schedule A, and Rs.* 2,000 from one licensee under Schedule B. The average per license holder of Schedule A was Rs. 11, the highest, or nearly double of the other two districts. The cost of establishments in this district amounted to 170 rupees.

31. In the Umballa district, the net receipts for the year aggregated Rs. 76,678, showing an increase of Rs. 15,989 over the receipts of the 11 months of the preceding year; and the bulk of this excess was in Judicial stamps, owing, as the Deputy Commissioner remarks, to the introduction of Act XXVI

of 1867, and especially owing to the new system of valuing Government lands at 8 years revenue instead of one year as formerly.

The Deputy Commissioner of Umballa, after showing that there has been a real increase of Rs. 10,17,161, in the Government revenue on all heads since 1865-66, remarks--“The revenue thus has continued increasing in spite of the great drawback of want of efficient supervision. I am satisfied that Government lose in land revenue and all the other items, owing to the Revenue Officers having no leisure from their Criminal and Civil duties. I would again refer to my remarks in the Report for 1865-66, and have only to add, that the evil is increasing more and more.” I would draw attention to the whole of Captain Tighe's remarks on this point; I agree entirely in them, and believe that Government would find its advantage in relieving Tehseeldars of this heavy amount of judicial work, which must prevent their doing their duty fully in the Revenue department.

32. The charges on account of discount and refunds &c., amounted to Rs. 6,045, against Rs. 4,309 of the 11 months of 1866-67. The increase was mainly under the head of Refunds &c.

33. In the Loodiana district also, there was a large increase in Stamp Revenue compared with 1866-67, viz: to the amount of Rs. 16,386; and, as in the Umballa district, it was almost entirely in the Judicial Stamps, and is ascribed, as the Umballa increase, namely, the introduction of Stamp Act XXVI of 1867.

34. The total amount of charges aggregated Rs. 5,198, against Rs. 3,098, the year before. The largest increase occurred under the head of Refunds &c.

35. In the Simla district, the net income from stamps amounted to Rs. 29,076, against Rs. 24,749 during the 11 months of the year previous, and show an increase of Rs. 4,322.

36. The amount of charges on account of discount and refunds &c., amounted to Rs. 3,510, against Rs. 1,176 of 1866-67. As in the other two districts, so in this, the increase in the charges occurred mostly under the head of Refunds &c.

37. In the Umballa district, alluvion occurred in one chuck, causing the increase of 1 rupee to the kistbundee. Diluvion occurred in 4 chucks, whereby the kistbundee was reduced by 166 rupees.

38. In the villages where the chuck system does not prevail, 116 acres were brought under assessment, in consequence of alluvion, causing an increase of Rs. 104 to the juma. There were, on the other hand, 132 acres removed from assessment, owing to diluvion, resulting in the reduction of the juma by 219 rupees. The above changes refer to Government villages only.

Those which occurred in Jagcer villages, and are not treated of here, were far greater.

39. The excess of diluvion over alluvion above noted, is ascribed by the Deputy Commissioner to excess of rain and flood during the year under report.

40. In the Loodiana district, there are 92 khalsa alluvial chucks. Out of these, 83 were subjected to the action of the river, and the result was, that alluvion took place in 57 chucks, causing an increase to the kistbundee of Rs. 2,981; and diluvion occurred in 26 chucks, resulting in reduction of the juma by Rs. 1,842.

41. Simla never figures in this statement.

42. In the Umballa district, 116 acres of land were taken up during the year for building and miscellaneous works, for which compensation to the Government. ^{Land occupied by} amount of Rs. 17,841 was paid to the owners of the land; and owing to this appropriation, the Government Rent Roll was reduced by 109 rupees.

43. The total appropriation of land up to date in this district has been 14,496 acres, involving compensation to the proprietors of Rs. 1,39,578, and reduction of Rs. 4,243 of the Government demand.

44. The Deputy Commissioner notes that—"Several cases were pending owing to press of work and short handedness of the English Office." He adds—"I find it most difficult, in fact, not possible, to get the papers completed; the forms required under the new rules are much more elaborate than the former ones, and take up months of work, so much so as to interrupt the current business."

45. "The vernacular papers have all been some time prepared, and the English papers will be completed shortly; more than 1,000 numbers are required in these 4 statements alone. The new rules work well, but they involve much more work than the old ones, and this, on our already overworked establishment, leads to delay, which, however much to be regretted, is hardly to be avoided."

"In my opinion the abstract statements only should be translated, and not the whole elaborate vernacular proceedings. This view of the matter was over-ruled by the Commissioner (No. 1,020 dated 30th October 1866, para : 2,) which has led to this delay. The item of 17,841, includes 12,293 paid on account of the Military Cantonment Lands, including an item for land set apart for Artillery practice, which has since been given up."

46. Some of the pending cases noted by the Deputy Commissioner have since been received in this office, and one of them consisting of 530 numbers is undergoing examination. They certainly involve great labor, and are more full and elaborate than is, I should think, necessary for the record required in your office, if full details are kept in the district office.

47. In the Loodiana district, the total area taken up during the year under report, was 203 acres; for which compensation to the amount of Rs. 4,214 was paid, and Rs. 309 was sanctioned to be reduced from the Government Rent Roll in consequence of the occupation.

48. Up to the close of the year under report, there has been in this district a total appropriation of 3,817 acres, involving compensation to the amount of Rs. 23,656, and reduction of the district Rent Roll to the extent of Rs. 3,184.

49. Of the land taken up within the year, 3 acres were made over to the Railway Department for a road leading to the Station at Khunna, and 200 acres for a fuel plantation near Loodiana were made over to the Forest Department. The Deputy Commissioner writes—"In both cases ample compensation was paid, but zemindars are very unwilling to part with their land, and in the case of the last named plot, for which Rs. 4,104 were paid as compensation, they were very dissatisfied and for a long time refused to accept the sum fixed by arbitration." This case was referred to the Financial Commissioner with

my letter No. 32 dated 25th February 1867; I confess to having felt much compunction and pain regarding it.

The Deputy Commissioner notes that the rules for appropriation of land laid down by Book Circular 7 of 1866 are fair and work well.

No land was taken up in the Simla district during the year under report. The previous years' appropriations amount to 99 acres 2 roods and 5 poles, involving compensation to the amount of Rs. 1,067, and reduction of Government revenue to the amount of Rs. 492.

50. The total area assigned to Jagirdars &c., in this Division up to date, was 9,90,875 acres, yielding an annual revenue of Rs. 8,25,854. Of this Land Revenue assignments. aggregate, 7,87,965 acres, with a juma of Rs. 6,25,766, are enjoyed by 14,831 individuals in the Umballa district; 1,81,850 acres, with a juma of Rs. 1,98,128, by 5,450 persons, in the Loodiana district; and 738 acres, with a juma of Rs. 1,212, by 29 persons in the Simla district.

51. No new grants were made in any of the districts of the Division during the year under report. The additions during the year, as shown in the statement, were on account of corrections and transfers, and amounted to 3,197 acres; yielding an annual revenue of Rs. 2,324. The reductions during the year amounted to 6,909 acres, juma Rs. 7,502, of which 5,557 acres, with a juma of Rs. 6,114, were on account of lapses or resumptions, the remainder being on account of diluvion and transfer to other headings.

52. At the beginning of the year there were in the Division, 630 pensioners, drawing pensions to the amount of Rs. 2,03,575. Of these, pensions of 41 persons, to the amount of Rs. 5,576, lapsed during the year under report. To the balance were added during the year—

	Pensioners.	Amount of Pensions.
New grants,	18	12,385
Transfers from other districts, ...	2	1,200
Total, ...	20	13,585

The result of these changes has been that, at the close of the year, there were in this Division, 609 pensioners drawing pensions to the amount of Rs. 2,11,584. Of these were—

For life,	558	1,84,121
In perpetuity,	51	27,463
Total, ..	609	2,11,584

Of the new grants above noted the principal one was that of 10,000 Rs. granted to the widow of the Sirdar of Sealbah, whose estate lapsed to Government owing to failure of heirs.

PART II—ADMINISTRATIVE.

53. The number of Dustaks issued in the Umballa district for the realization of revenue amounted to 2,520, against 2,191 in the 11 months of the previous year. The increase is, the Deputy Commissioner writes, Coercive Measures.

" partly due to the change in the official year ; the end of the year now comes too close after the kist is due, and there are usually balances at the end of March which get paid off in April, but this year they had to be realized in March owing to the end of the official " year." The Deputy Commissioner is of opinion that the Khurreef kists might be changed without inconvenience to the people from 1st December and 1st February, to 1st November and 1st January.

54. Distraint of personalty was resorted to in 8 cases, against 2 in the previous year. The cause of this increase is stated by the Deputy Commissioner to be the same as that in the cases of Dustuks. The average value of property distrained was Rs. 145 per case.

55. In Loodiana, 798 Dustuks were issued, and it was the only coercive measure employed there for the recovery of revenue. The Deputy Commissioner writes—" The assessment of this district is so light that it is never found necessary to have recourse to " any other coercive measures for the realization of the revenue than the issue of a few " Dustuks as reminders to those who delay in paying in their instalments."

56. No Dustuks or any other coercive measure was had recourse to in the Simla district.

57. In the Umballa district, the balance of former year's Tuccavee and other advances made in the year under report, amounted to Rs. 1,957, of which Rs. 1,157 fell due in the present year, and were realized. Rs. 900, of which 100 Rs. were due, remained unrealized when the year closed.

58. In Loodiana, the Tuccavee advances outstanding at the close of 1866-67 with the advances made in the year under report amounted to Rs. 2,264. Of this aggregate, Rs. 1,141 were realized within the year, leaving Rs. 1,123 outstanding but not yet due.

59. The Deputy Commissioner remarks—" I do not think that our mode of giving " Tuccavee is unpopular, but the zemindars are so well off that they really have no wish to " take advances from Government. I seldom refuse them when applied for, yet only " Rs. 675 have been advanced during the year." The Deputy Commissioner adds, that 9 wells have been completed, and 3 are in progress.

60. In Simla there were no transactions to report.

61. The Umballa Treasury was in charge of Mr. G. Thomson, Extra Assistant Commissioner, for 11 months of the year, viz : from 1st April 1867 to 1st March 1868, and for the rest of the year of Lieutenant W. J. Parker, Assistant Commissioner.

62. On this subject the Deputy Commissioner writes—" I have nothing to add to " my former remarks on the new system of account. I consider that " the doing away with the vernacular office under the general " supervision of Deputy Commissioner's Revenue Head Native official has taken away a " check, and that the old system will sooner or later be again reverted to."

63. The Treasurer's security was the same as in the previous year, viz : Rs. 8,000 in Notes and Rs. 92,000 in land and house properties.

Fees on private deposits. 64. The amount of fees on private deposits were only 87 rupees this year, against 3,902 the year before, in consequence of reduction in rates of fees.

65. In the Loodiana district the Treasury was managed by four officers, namely :—

By Mr. E. W. Parker, Extra Assistant Commissioner, from 1st April to 28th May 1867.

By Mr. T. Roberts, Assistant Commissioner, from 29th May to 11th September 1867, and 12th October 1867 to 14th January 1868.

By Major W. Paske, Assistant Commissioner, from 12th September to 11th October 1867.

By Captain O. Bayley, Assistant Commissioner, from 15th January to 31st March 1868.

New system of account. Mr. Elliott remarks, that “the new system of account works very well, and the “deposit accounts will be much simplified by the Accountant General having authorized the introduction of Personal Ledgers “for several heads of Deposits.”

Treasurer's securities. 66. The Treasurer's securities were the same as before, viz. : Rs. 25,000, of which Rs. 6,500 is in Government Paper and the remainder in house property. The securities are attested each year.

Fees on private deposits. 67. Under the modified rates of fees on private deposits, the amount levied on this account during the year was Rs. 46-10, against Rs. 133 of the year previous. The balance of Deposits at the close of the year was Rs 46,675-9-1.

68. The Deputy Commissioner gives a detailed list of these deposits, and brings to notice one especially of Rs. 10,000 to “credit of Stud Department; this sum has been “in deposit since 1866, it was received from the Commissariat Officer, Saharunpoor, for “purchase of grain for the Stud Department.”

69. In the Simla district, the Treasury was managed by two officers, viz :—

By Mr. T. C. Vaughan, Extra Assistant Commissioner, from 1st April 1867 to 2nd November 1867.

By Lieutenant G. C. Napier, Assistant Commissioner, from 2nd November 1867 to 31st March 1868.

Paper Currency. 73. In the Umballa district, notes to the amount of Rs. 1,85,210 were received (inclusive of a balance of Rs. 22,530 remaining over from previous year), and notes to the amount of Rs. 1,83,400 were issued during the year. The Deputy Commissioner notes, that, “the supply of notes is not equal to the “demand. The ordinary traders and dealers in the smaller towns are beginning to “make use of them. A good many of the higher values are used for remittance to “Calcutta.”

74. In the Loodiana district, notes to the amount of Rs. 28,970 were received, inclusive of the balance in hand from the previous year's supply, of which 84,580 rupees worth were sold during the year. There were also 76,810 rupees worth of Notes cashed in the Treasury.

75. The transactions in the previous and present years were as follows :-

	<i>Cashed.</i>	<i>Received.</i>	<i>Sold.</i>
1866-67,	47,000	28,000	88,000
1867-68,	70,810	18,000	84,580
Difference,	+23,810	-10,000	-1,420

The Deputy Commissioner remarks—"The natives have now acquired confidence in the Notes, from the fact of their being cashed at the Treasury, the Notes circulate freely in the bazar, and are readily taken in payment of debts; they are also still much used for purpose of remittances."

76. The Deputy Commissioner of Simla reports that the Notes are in fair demand, but that there is difficulty in obtaining the full complement indented for from Lahore.

77. In Umballa, the transactions under this head were as follows :—

	<i>Number.</i>	<i>Amount.</i>
Issued,	394	23,605
Cashed,	708	32,184

Commission on orders issued amounted to Rs. 331-6. Of this sum, the Money Order Agent received Rs. 69-14-0, the rest having been credited to Government. With regard to the Agent's allowance, the Deputy Commissioner remarks—"The remuneration is insufficient, and there is already as much work as the Clerk can possibly get through. I have recommended, in reply to a reference from the head of the Money Order office, that the Post Master of Umballa may be appointed an Agent, this would be a great convenience to the residents in Cantonments, the Kutcherry being six miles from them."

78. The remuneration is decidedly meagre, and it is evident that from the distance of the Kutcherry from the Cantonments, the system has not that advantage to the residents that it might be. I confess to finding it easier myself to obtain a hoondie from a native banker for money which I remit monthly to Calcutta than to send to the Umballa Kutcherry for a Money Order; the hoondie costs me no more and is equally safe.

79. In the Loodiana district the transactions stood thus :—

	<i>Number.</i>	<i>Amount.</i>	<i>Commission realized.</i>
Issued, .. 315	19,375	214-12-0	
Cashed, .. 293	18,640		

The Deputy Commissioner writes—"The rate of commission charged appears to be much too high, as there are few places on which a native hoondie cannot be obtained at a more favorable rate; the rules too for alteration of name of payee and cancelment of order are very troublesome, and cause much delay and inconvenience; owing to this, and the high rate of commission, the system is not in favor with the public at present, but with more simple rules and with lower rates of commission, it would doubtless become so."

The Deputy Commissioner of Simla does not give details of transactions, but remarks that the system "finds favor, and is freely resorted to."

80. The Umballa district statement shows a considerable reduction in the number of cases instituted in the year under notice, as compared with those of the preceding year, but this falling off is merely nominal, it having occurred principally under the head of accounts, where formerly, the Deputy Commissioner explains, it was the custom to exhibit all separate numbers of receipt and disbursement, whereas now, under the operation of the Revenue Book Circular No. 5 of 1866, only separate bill transactions are shown.

81. 14,492 cases were disposed of during the year, and 337 cases remained pending; the oldest of these was instituted on 11th June 1867.

82. In the Loodiana district, 4,042 cases were disposed of during the year, and 134 cases remained pending; of the latter, the oldest was of 29th October 1867. The Deputy Commissioner writes—"I believe that the mode of preparing this statement differs so greatly in different districts, that no reliance can be placed upon it as a means of comparing the relative amount of work."

83. From some remarks that follow, and which I do not transcribe at length, the Deputy Commissioner would appear to have overlooked the tenor of para. 3 of the Financial Commissioner's Circular above alluded to.

84. In the Simla district, there were 573 cases disposed of, and eight remained pending at the close of the year. No case among these was of an older date than 12th August 1867.

85. The district returns show no remarkable difference between the results of the present and preceding years, and therefore call for no remarks.

86. In the Commissioner's Court the number of appeals instituted was 98, against 96 of the year before, and 54 cases were disposed of during the year against 33 cases in the preceding year; 107 cases remained pending, of which the oldest was of 4th January 1867; the file has since been greatly cleared. On the 30th of June 1868, there were 31 cases pending.

87. The putwarees' papers in all the three districts are reported to have been filed and inspected. The Deputy Commissioner of Umballa reports the putwarees of his district to be fairly intelligent.

88. The Deputy Commissioner of Loodiana reports that, "in most circles putwarees' houses have been erected within the last two years, and paid for from the village Mulbah. The construction of these houses takes away all excuse for the putwarees not living among their villages."

89. The Sudder and Tehseel records are reported by all three Deputy Commissioners to be in good order. Those in the tehseels were inspected by the Deputy Commissioners and their Assistants.

90. The Umballa Sudder record-room had to be enlarged by "reducing the already miserably deficient accommodation at the Kutchery."

91. With reference to the Financial Commissioner's Circular Memo. No. 6070 dated 8th December 1867, enquiring how far a record of the history, status and capabilities of each village had been maintained in compliance with the instructions contained in Book Circular 30 of 1862, the Deputy Commissioner of Loodiana writes—

" I have commenced forming the Registers of the statistical information regarding villages therein referred to. As a foundation for these, all particulars regarding the history, status and capabilities of each village which could be gleaned from the settlement records have been copied or abstracted on the first pages of the sheets, headed with the name of the village. Tehseeldars have been called upon to report any changes that have taken place, or any circumstances worthy of note that have occurred since the settlement, and these will be noted as well as the results of the late census during the next few months, so that, at the commencement of next cold weather, I hope the portfolios will be ready, and that entries may from time to time be made in them as suggested in the Circular referred to."

92. The other district officers have not noticed the subject.

93. In Umballa there were 8 Wards of Court at the close of 1866-67; of them, one, viz., Sirdar Lehna Singh, of Dhooralee, aged 16 years, died of small pox during the year under report. In connection with the remainder, the Deputy Commissioner gives the following abstract statement, showing the financial result of the management of the several estates of the Wards of Court.

	<i>Income.</i>	<i>Expenditure.</i>	<i>Deposit in Treasury.</i>
1. Sirdar Jye Singh, of Munowlee, { aged 17 years, 2 months,	73,287	34,772	38,516
2. Sirdar Tara Singh, of Bhurralee, { aged 7 years 11 months,	33,855	12,572	21,283
3. Sirdar Pertab Singh, Baidwan, of Manuk Muzrah, aged 16 years 5 months and Sirdar Narain Singh, ditto aged 6 years 11 months, {	8,731	7,595	1,136
4. Sirdar Sheo Narain Singh, of { Poorkhalee, aged 10 years 6 months,	15,592	4,118	11,479
5. Sirdar Umur Singh, of Dhun- dalroo, aged 2 years and one month, {	2,399	1,168	1,231
Sirdar Kurtar Singh, of Ooncha { Chundna, aged 2 years 2 months,	1,360	981	379

To the above wards, was added late in the year, one Fyz Mahommed Khan, aged 11 years, of Kotila Nihung, owing to the death of his uncle and guardian, Goolam Kadir Khan, of Kotila Nihung. His income is stated by the Deputy Commissioner to be about 1,700 rupees, but, it has not yet been realized. A report on the affairs of this estate is due to your office and will be furnished shortly.

94. Besides the above wards of Court, the estate of Raja Bhugwan Singh of Munnee Majra is under the management of the Court in consequence of debt. The financial result of the management of this estate is, that out of total receipts amounting to Rs. 37,051, Rs. 24,925 have been expended, including a sum of 21,276 rupees paid in liquidation of debts, leaving a cash balance of Rs. 12,126. The balance of the debts which remain to be liquidated is Rs. 1,65,621,

95. With the exception of the above peculiar case, the Deputy Commissioner reports that there are now no longer any debts on any of the wards' estates.

96. The following improvement in some of the wards' estates are noted by the Deputy Commissioner.

In Munowlee.—19 wells sunk or in course of sinking, cost 1,750 rupees; 3 wells repaired, cost 250 rupees; one tank dug, cost Rs. 2,200; bricks for repair of buildings, cost Rs. 1,800.

In Bhurrailes.—Two new wells, cost 575 rupees; 3 old wells repaired, at an expense of Rs. 136; and the dwelling house put in thorough repair at a cost of Rs. 750.

In Poorkhales.—Three wells repaired at an outlay of Rs. 338-12-3, and arrangements made for a new well and garden estimated to cost Rs. 779, but no money expended yet.

97. It had long been proposed to establish a wards' schools under the superintendence of a European Teacher. This arrangement has since been sanctioned by His Honor the Lieutenant Governor; 5 of the wards "now regularly attend school under Mr. Doran, late Professor at the Dehli College." Captain Tighe has made every arrangement to ensure the project being successful, and the best results may be hoped for.

98. In the Loodiana district, Bhaee Narain Singh of Bagreean was a Ward of Court, but he was released from its control a few months ago. For full particulars, I need only refer the Financial Commissioner to the report submitted with this office No. 36 dated 7th March last.

PART III.—SETTLEMENTS.

99. Captain Tighe notes that the present settlement
Regular Settlements. will expire in 1879-1880.

PART IV.—STATISTICAL AND MISCELLANEOUS.

100. The rain-fall in the Umballa district was considerably in excess of that in the previous year. The Deputy Commissioner reports that "the
Rain-fall. " March rains were unfavorable, and did a great deal of damage to " the grain crop, which up to the March rain was most promising; this unusual ruin has " continued into April and done some damage, heavy hail storms did considerable damage " in portions of the district in March and April."

In the Loodiana district, the rain-fall was below that in 1866-67, being 21·5 to 23 in the previous year.

In the Simla district also it was less than in 1866-1867, being 55·25 inches.

101. The area of the districts of the division is respectively, as noted below:—
Area.

DISTRICT.	TOTAL AREA, IN ACRES.				UNAPPROPRIATED CULTURABLE WASTE ACRES THE PROPERTY OF GOVERNMENT.		
	Cultivated.	Waste.		Total.	Remain- ing last year.	Sold or granted during the year.	Remaining at the close of the year.
		Culturable.	Uncultur- able.				
Umballa, ...	9,58,029	2,77,380	4,51,416	16,81,825	2,124	...	2,124
Loodiana, ...	7,14,680	94,240	60,867	8,69,787	...	...	...
Simla, ...	9,518	511	1,406	11,435	1,709	...	1,709
Total, ...	16,77,227	3,72,131	5,13,689	25,63,047	3,833	...	3,833

The Deputy Commissioners of Umballa and Loodiana report that there were no changes of any kind in boundaries of tehseels or districts during the year under report.

Population.

102. The population according to the late census was,

Umballa, ...	..	..	..	10,35,488
Loodiana, ...	..	..	..	5,83,245
Simla, ...	..	..	..	33,995

Total, ... 16,52,728

All the three districts show an increase compared with the census taken in 1855, viz :-

Umballa, of	...	...	...	54,483 souls.
Loodiana, of	...	...	...	55,523 „
Simla, of	...	...	...	2,137 „

With regard to the increase in the Umballa district, the Deputy Commissioner writes—" On a matter has been prominently shown by the late census, viz. that where the body of the proprietors cultivate their land with their own hands, there they are prosperous and thriving; and, in the pergunnas, thus held notably in Roopur and Morinda: there the population has increased from 21 to 14 per cent since last census."

"In the pergunnas where the proprietors have principally let their lands to tenants, there the increase has been very small, and, owing to their improvidence, much of the land, especially in Jugadhrree, is slipping out of their hands into those of the Bunya capitalists, a result which, however it may be deprecated, I do not see how it can be avoided. The new Bunya landlords are a very indifferent lot."

Surveyed and assessed area.

103. The Deputy Commissioners do not notice this subject.

104. There are no mines in the Division in Government territory; a lead mine has lately been opened in Puttialla territory, in the hills near Subathoo. It is worked by a private company, and there seems a prospect of success to the undertaking.

Mines and Quarries.

Agriculture.

105. In the Umballa district the cultivated area was 9,53,029 acres, and the area actually cultivated during the year was—

Rubbee,	..	..	..	5,26,119 acres.
Khurreef,	..	..	..	4,33,180 „

Total, .. 9,59,299

the difference being Dofuslee lands. The Deputy Commissioner remarks—“The out-turn at average prices in an average year will amount to not less than 90 lacs in value, the Government jumma is therefore equal to $\frac{1}{3}$ of actual produce; theoretically, it is supposed to be much more. Experience has shown that, in this district, the jumma is quite as high as it can bear, although now in no part oppressive.”

In the Loodiana district the area cultivated during the year was 7,14,633 acres, namely—

For Rubbee,	..	..	..	3,88,854
„ Khurreef	..	..	..	3,25,779

The Deputy Commissioner notes that “the harvest was an average one.”

The Deputy Commissioner of Umballa reports that cultivation has increased since the settlement by 69,165 acres, being equal to 8 per cent; it is continually increasing. Kutchha wells have increased by 144 in number during the year under report. Pucka wells show no increase.

The Deputy Commissioner of Loodiana notes that “there has been no great increase of cultivation; the number of wells is yearly increasing.”

106. The Deputy Commissioner of Umballa writes—“Nothing under this head.—

New Staples.

“The American cotton seed tried was rather a failure; the plant does not appear adapted to the soil; the indigenous cotton of the Roopur and Moranda pergunnas is superior, and I find that it is known in Kurrachee as ‘Kooralee’ cotton, and fetches a higher price than ordinary Punjab cotton; it is cleaned better and fairer packed.”

The Deputy Commissioner of Loodiana reports that “there has been no improvement in produce or cultivation of new staples.”

107. The following statement shows the description of stock of each district :—

DISTRICT.	Cows and Bullocks.	Horses.	Ponies.	Donkeys.	Sheep and Goats.	Pigs.	Camels.	Carts.	Ploughs.	Boats.
Umballa, ...	5,10,310	6,185	3,667	13,708	93,680	6,155	426	13,194	87,864	71
Loodiana, ...	2,87,126	2,373	1,489	6,712	63,301	234	1,785	11,435	72,009	220
Simla, ...	730	13	35	28	870	...	...	...	310	...
Total, ...	8,07,166	8,571	5,191	20,448	1,47,851	6,389	2,161	24,629	1,60,183	291

The Deputy Commissioner of Umballa reports that "the value of stock has increased enormously of late years; during the last 10 years, the value of the most ordinary plough cattle has risen from 30 rupees the pair to Rs. 50; the value of cows has also risen in proportion, and, indeed, of all stock.

"Bullocks of the superior breed are put into the plough at 3 years, of the inferior description at 4 years, they work about 8 years. The district supply is hardly equal to the demand; there is a considerable import from Hissar and towards Rohtuck.

"The number of ploughs does not represent the number of cattle, as the mass of the zemindars have 4 bullocks to each plough; a plough of 4 bullocks is considered equal to the cultivation of 12 acres; so, taking into consideration a certain proportion of kutchha ploughs of 2 bullocks included in column 10, this fairly represents the state of cultivation, thus: 87,864 ploughs at 12 acres per plough gives 10,54,368 acres, whereas the actual cultivation is 9,53,029, the difference accounted for by kutchha ploughs being included.

"The returns of stock can only be considered approximate, but are fairly reliable; in future they will be included in the putwarees' returns and accuracy ensured; the notice was insufficient to make the cattle census with any good accuracy."

108. The Deputy Commissioner of Umballa writes that "the Umballa zemindars attend the Hissar cattle fairs, there being none in the district, and bring numbers of cattle thence."

The Deputy Commissioner of Loodiana reports, that "there are 4 Government bulls, large animals, that were received from Hissar some years ago. They are much appreciated by the people."

Deputy Commissioner mentions that some very fine calves have been produced.

109. The Deputy Commissioner of Umballa reports as follows:—

"The Railway passing through a great portion of the district is rapidly approaching completion; a pukka road to join Kooralee with the Sirhind station in Puttiala, passing half through Puttiala territory, is urgently required; as, without it, the richest part of the Umballa district, containing one of the principal, if not the principal cotton mart of the Cis-Sutlej, will derive very little advantage. Considering the prosperous state of the Morindah, Roopur and Khurrur pergunnas, containing a population of 2,27,739, such a work is absolutely necessary and the survey will be taken up at once.

"The Ladwa road is being improved as a Railway feeder to Jughardree station.

"The new metalled road from Shahabad on the Grand Trunk Road towards Barara station, will act as a feeder in that direction, and the Simla road acts as a feeder from the Moobarukpoor pergunna.

"The kutchha roads generally in the district are difficult to keep in good order, owing to their being worn down below the surface of the soil, and so holding water. The amount for repairs is not sufficient to allow of embanking or filling up. During the dry season they do well enough, but during the rains are impassable for carts."

The Deputy Commissioner of Loodiana reports that "there are excellent roads all over the district. The Tehseels of Jugraon and Sumralla are connected with the suddar by a metalled road, and the road between Loodiana and Kotla *viâ* Dylan Thana is in the course of being metalled."

110. Both the Deputy Commissioners of Umballa and Loodiana report the increase of demand for labor and the consequent rise in wages.

Labor. The Deputy Commissioner of Umballa adds "there has been a most marked improvement in the condition of the lower classes, such as Chumars and Bhangees, who form a considerable portion of the population; from a state of semi-serfdom and habitual poverty they have risen, in the short space of 10 years, to comfortable circumstances and independence."

111. Regarding the working of the new carriage rules, both the Deputy Commissioners of Umballa and Loodiana agree in considering that they work well, but the Deputy Commissioner of Loodiana adds the remark, that, "though the rate has been raised so as to be complained of as most oppressive by the employers, the owners of the carts are not less dissatisfied at their carts being seized than they were formerly." Captain Tighe, however, considers the cause of discontent, in a great measure, removed.

Ranges of prices. 112. The variations have been slight during the year, and the price of wheat is much the same as at this time last year.

Arboriculture. 113. The Deputy Commissioner of Umballa reports as follows :

"The district avenues are generally flourishing. The setting apart of certain plots of land in certain villages has continued, and 2,14,677 trees, principally keekur, are reported to have been planted over 1,399 acres, all within 10 miles of the railway. The heavy rain this year has been very advantageous to the young trees."

Fuel plantations. 114. In the Loodiana district, there are fuel plantations of three descriptions, regarding which the Deputy Commissioner reports as follows—

"1st.—Alluvial increment which has not been assessed, on which keekur and and sheeshun seed has been thrown broad cast, there are 292 acres which contain 1,91,812 trees, many trees were destroyed by cold during the winter.

"2nd.—The Nuzzool plantations in the station of Loodiana, a plot measuring 170 acres. In this, for the last 2 years, tree seeds have been sown in the rainy season, some in trenches, some in holes and some broad cast. It is surrounded by a ditch, and 2 chowkidars are kept to prevent cattle from trespassing on it. A portion of it is watered by bheesties. The history of this plot was given in my last year's report; the soil is so bad that I never had any very great expectations of the success of the plantation. There are at present about 6,000 young trees on it. It will be again sown in the rains.

"3rd.—Zamandaree plantations. The total area of these is 3,281 acres, and they are estimated to contain 18,87,830 trees, chiefly keekur. There are 816 villages, in which small plots of ground have been set apart for this purpose." Many of these were inspected by the Deputy Commissioner on his annual tour, and some of them are reported "so

crowded with trees 6 or 8 feet in height, that it is difficult to ride through them;" this is a satisfactory report, and I am aware that Mr. Elliott has taken great pains with this branch of very important and necessary improvement.

115. The blank forms of statements appertaining to this subject had not reached the district officers at the time their reports were drawn up. The **Variety of tenures.** Deputy Commissioner of Loodiana, however, reports that, "with the exception of a few Zemindaree villages, all the tenures in this district are of the description of Imperfect Puttidaree known as 'Bhya Churah.'"

116. The Deputy Commissioner of Loodiana reports that "there were 27 cases of **Transfers of Malgoosaree lands.** "division of shamilat land. Complete division (Butwara) nevertakes place in this district." In the Umballa district "there were no sales or transfers by order of Court, but cases of transfers by private agreement were numerous, principally in Jugadhree." The Deputy Commissioner remarks, with reference to them, that—"The Buneahs of Jugadhree are rich and eager to acquire land; the commonest mode is by looking out for old mortgages and making agreements with the mortgagers to advance money to release the mortgage, and thus re-sell them at an enhanced price; the prices realized equalled 18 years jumma and Rs. 14 per acre."

Of mortgages in this district, there were 299 cases, involving sums to the amount of Rs. 63,101. Of these also, the Deputy Commissioner remarks, the chief number was in Jugadhree. He adds that land to the value of Rs. 10,472 was released in Jugadhree.

In the Loodiana district, there were 8 cases of transfer of land by order of Court, in which 82 acres of land, with an annual jumma of Rs. 131, realized the sum of Rs. 3,235.

Cases of transfers by private agreement amounted to 207. Of these, 33 were of sales of 321 acres of land, annual jumma 464, which realized Rs. 10,904; and the remainder were of mortgages, in which 1,843 acres of land were mortgaged for Rs. 37,901; their annual jumma was Rs. 2,343. In the Simla district, there were 4 cases of sale of land by private agreement, in which six acres of land, of which the yearly jumma was Rs. 11, fetched Rs. 234. There were also 19 cases of mortgages, in which 14 acres of land, yielding annual jumma of Rs. 23, were mortgaged for Rs. 564.

117. The Deputy Commissioner of Umballa remarks—"The steadily increasing **Value of land:** "value of land cannot but be considered as most satisfactory; in this one year, it has risen 3 years purchase." The Deputy Commissioner of Loodiana writes—"From enquiries I have made in previous years, I have ascertained that land generally sells in this district for about 14 or 15 times its annual jumma. Statement XXXV for the year under report shows that 321 acres were sold, for Rs. 10,904, or 24 times the annual revenue. Rs. 33-8 per acre appears to be a high price for land in India. The return of mortgages shows a similar increase in the value of land; 1,483 acres having been mortgaged for Rs. 37,901, or 16 years jumma. The average sum obtained per acre was thus Rs. 20-8-0."

These are very large increases over the rates reported on in the previous year:

The Deputy Commissioner of Simla does not notice the subject, but it might be argued from Statement No XXXV for the present year that the value of land at Simla has fallen considerably since the preceding year; no real estimate, however, can be formed on such limited data.

118. In the Umballa district, the Choongee tax is levied in 14 towns, against 12 the year before. It amounted to Rs. 29,308. From this sum, Rs. **Municipal taxation.** 15,086 was expended on Police establishment, leaving Rs. 14,280 for conservancy and local improvements. The Deputy Commissioner remarks, that the latter item will gradually increase, and that the same Choongee contract for 1868-69 has been let for Rs. 31,966. In the Loodiana district, the octroi or municipal tax was levied in six towns, and amounted to Rs. 35,835, against Rs. 27,475 from the same number of towns in the previous year. As in 1866-67, so in the year under report, the tax was farmed, so that there was no expense of collection. In the towns of Loodiana and Buhlofpoor, the rate was 1 per cent. on all imports, and in the others 12 annas per cent. This tax is expended in maintaining Municipal Police and on conservancy and improvements of the towns. The Deputy Commissioner notes that Municipal Committees under Act XV of 1867 have been appointed in the towns of Loodiana, Jugraon, Raekote, and Macheewarrahi.

In the Simla district, this tax is levied at Simla only, at 5 per cent on rent, and is devoted to local improvements of the bazaar, &c.

119. In only one district of this Division, viz: Umballa, was there a suit filed against Government during the year under report, namely, **Government Suits.** *Mahomed Ruffee v. Secretary of State*, claim Rs. 5,24,968. It was subsequently transferred to the Chief Court, Punjab.

120. The Deputy Commissioner of Umballa writes—"Sudder Kutchery miserably **Revenue Buildings.** "deficient in accommodation, either for records or officers; the "buildings generally at the sub-collectorates are sufficient and "in good order. There appears to be no way of getting sufficient funds for repairs; if "repairs are not regularly executed the buildings will fall down, and rebuilding will cost "far more. Under the present arrangements, it is next to impossible for a District Officer "to get funds from the Public Works Department, and the consequence will be eventual "serious loss to Government."

The Deputy Commissioner of Loodiana reports that all the Revenue buildings in his district are in good order and sufficient.

The Deputy Commissioner of Simla does not notice this subject.

Arrangements are in progress which will, I trust, work the desired improvement of the Umballa Sudder kutchery accommodation in an effectual manner, and certainly not before it is wanted.

JALUNDHUR DIVISION.

6. The Jalundhur Division was again presided over by Mr. T. D. Forsyth, C. B., Commissioner, for part of the year, or till the 20th November 1867, when that officer was appointed Additional Financial Commissioner. Colonel Ralph Young officiated as Commissioner for the rest of the year. The Report on the Revenue Administration has been furnished by Mr. Forsyth, and the following extracts are taken therefrom :—

PART I.—FISCAL.

2. As shewn in the following tabulated form, the total demand for the Division Land Revenue. amounted to Rs. 30,59,372, against Rs. 30,53,395 in 1866-67.

Districts.	Years.	Demands.	Collections.	Balances.
Jalundhur, ... {	1866-67, 1867-68,	11,73,809 11,78,255	11,71,895 11,72,651	1,914 604
Hoshiarpoor, ... {	1866-67, 1867-68,	12,52,009 12,57,845	12,51,351 12,56,412	658 938
Kangra, ... {	1866-67, 1867-68,	6,27,577 6,28,772	6,27,425 6,24,641	152 4,131
Total, ... {	1866-67, 1867-68,	30,53,395 30,59,372	30,50,671 30,53,704	2,724 5,668
Differences, ...	...	+3,977	+3,033	+2,944

The large outstanding balance in the Kangra district is chiefly owing to the transfer of the Talooqua of Bussye Buchertoo to the Raja of Keyloor : this represents an item of Rs. 4,105.

The balances of the other two districts are—

	Doubtful.	Nominal.	Irrecoverable.	Total.
Jalundhur,	584	13	7	604
Hoshiarpoor,	497	436	..	933

The district of Jalundhur alone showing a sum of Rs. 7 under "irrecoverable balances."

3. The tribute demands of this Division amount to Rs. 2,42,000, of which Rs. 1,31,000 are in the Jalundhur, and Rs. 1,11,000 in the Kangra district; Hoshiarpoor is nil. The amount of demand in Jalundhur has been entirely collected; but in Kangra, the Rs. 5,500 are shown as due from the Raja of Sookeit, and this amount the Deputy Commissioner reports having been paid in since the close of 1867-68, so that all the demands may be considered to have been satisfactorily liquidated.

4. The increase in land revenue has been general, and is owing mainly to the alterations in Rent resumptions of mafees and to alluvion, and the decreased in like manner to diluvion, and by grants of land, revenue free. The following statement will show the details under each head more fully:—

District.	By Lapses and Resump-tions.	By Alluvion.	By land released by Govern-ment.	By pro-gressive Jumas.	By grant of land revenue free.	By Dilu-vion.	By lands occupied by Govern-ment.	By errors in the Kist-bundee.
Jalundhur, ...	662	3,224	11	...	...	...	...	...
Hoshiarpoor, ...	1,129	5,106	...	700	...	...	...	...
Kangra, ...	246	285	...	...	...	...	...	...
Jalundhur, ...	...	...	...	...	400	3,982	69	...
Hoshiarpoor, ...	...	...	...	...	1,116	482	...	1
Kangra, ...	...	...	...	...	2,138	105	...	5
Total, ...	2,037	8,565	11	700	3,654	4,569	69	6

In the Hoshiarpoor district alone there are any progressive jumas. The item of Rs. 2,138 shown opposite Kangra, is on account of a revenue free grant of lands to that amount given to the Raja of Noorpoor in lieu of pension. With reference to the large amount of increase from alluvion in the Hoshiarpoor district (Rs. 5,106), the following remarks of the Deputy Commissioner will explain it fully—he says “it is mainly caused “by the fixation of a permanent line on the island in the Bias, in supercession of the “shifting boundary indicated by the deep stream * * * * * “What has been gained to the Rent Roll of this district, will be found to have been lost “by the adjoining districts of Umritsur and Goordaspoor.”

5. The principal items of fluctuating miscellaneous revenue in this Division are of the former, revenue of lapsed and resumed rent-free holdings, and revenue of alluvial lands; and for the latter, the following statement will show it in detail:—

Detail of items of Revenue.	Jalundbur.	Hoshiarpoor.	Kangra.	Total.
Surplus dustak tulubana, ...	763	130	130	1,029
Grazing fees, ...	60	...	2,931	2,991
Wood from Rukh and Forest, ...	...	...	18,667	18,667
Saltpetre, ...	102	124	...	226
Iron Mines, ...	...	...	1,400	1,400
Fines & forfeitures (Revenue Department), ...	...	417	155	572
Fees, ...	28	22	41	91
Other items, ...	1,444	597	20	2,061
Total, ...	2,397	1,290	23,353	27,040

Or, to repeat the totals, Jalundhur Rs. 2,397, Hoshiarpoor Rs. 1,290, and Kangra Rs. 28,353, making a total of Rs. 27,040 for the entire Division. The great preponderance of Kangra over the other two districts in this respect, is attributable to the large income from the sale of wood, and from grazing dues. Last year the revenue from Forests was shewn in a separate return, and together with miscellaneous and fluctuating, amounted to Rs. 40,511, thus—

Fluctuating,	Rs.	9,518
Miscellaneous,	"	14,688
Forests,	"	16,305
Total,	"	40,511

This year the total income under these heads for the Division amounts to—

Fluctuating,	Rs.	11,606
Miscellaneous, including Forests,	"	27,040
Total,	"	38,736

Or, Rs. 1,775 less than last year. The decrease is most observable in the Jalundhur and Hoshiarpoor districts, though no special causes are apparent. Kangra shows a net increase of Rs. 3,420 over last year.

6. The gross receipts of all kinds under this head during 1867-68, amounted to Rs. 69,246, against only Rs. 51,122 in 1866-67. The increases are most marked in Jalundhur and Kangra, thus—

Jalundhur, .. .	{ 1866-67,	Rs.	18,886
	{ 1867-68,	"	24,180
Kangra,	{ 1866-67,	"	25,445
	{ 1867-68,	"	37,418

Or, an increase of Rs. 5,294 in the former, and Rs. 11,973 in the latter district. The Deputy Commissioner of Jalundhur remarks that the increase in his district is partly attributable to the establishment of the system of Sudder Distilleries in the Kuppoothulla territory, which has, of course, diminished the facility and advantage of smuggling spirits from that State. The Deputy Commissioner of Kangra attributes the great increase in the Abkarry income of his district to the stricter enforcement of the law in regard to illicit stills, and to the improved pecuniary means and condition of the people. It is sad to think that prosperity and wealth should bring with them the concomitant evil of a greater addiction to the use of spirituous liquors; but, as remarked by Major Paske, such is the case in almost the whole of the civilized world.

The entire charges against this head of revenue have been Rs. 9,496 for the whole Division, against Rs. 8,981 in 1866-67; thus leaving the net receipts at Rs. 59,750, to Rs. 42,141 last year. These results are, I consider, very satisfactory.

24 persons were punished in the Jalundhur, and 28 in the Kangra district, for breaches of the Abkarry laws. Hoshiarpoor shows no convictions, though 10 prosecutions were instituted. These all are much better results than shown in 1866-67, and may be taken to denote either a greater respect for the law, or greater immunity from detection.

In para. 6 of my last year's report, I remarked that the Abkarry within the limits of the Goolair Raja's Jagheer had been made over to him experimentally for one year, this period having now elapsed, the Deputy Commissioner reports that the new system adopted has worked well, and recommends its continuation. I cannot do better than quote Major Paske's words as to the details of the "new system" above alluded to—

"The Raja grants licenses, and appropriates the fees for the vend of spirits. The licensed vendors purchase their liquor from the nearest Government Distillery, and the Raja receives a refund of still-head duty realized on the liquor thus purchased, for retail sale in his Jagheer."

I have authorized the continuation of this as recommended.

7. The demands, receipts, and charges under this head, will be best shewn in a tabulated form, which I accordingly give here—

DISTRICT.	Area under poppy cultivation.	No. of licensed vendors.	DEMANDS.				RECEIPTS.			CHARGES.				Net income.	Balances.
			From acreage duty.	From sale of opium.	From sale of other drugs.	Total.	From opium & drugs.	From fines, fees, and forfeitures.	Total.	Establishment.	Rewards.	Contingencies.	Total.		
Jalundhur, {	1866-67, 1,522-2-2	5	3,045	12,563	5,455	21,063	20,823	...	20,823	...	22	...	22	20,801	1,240
	1867-68, 772-1-35	5	1,545	10,321	9,921	21,787	20,504	...	20,504	...	...	...	...	20,504	1,283
Hoshiarpoor, {	1866-67, 836	11	1,674	8,040	3,811	13,525	12,336	...	12,336	...	...	...	...	12,336	239
	1867-68, 411	11	823	9,466	2,777	13,066	12,336	90	12,426	...	...	...	...	12,426	923
Kangra, ... {	1866-67, ...	11	...	...	6,409	6,409	6,409	479	6,888	...	91	...	91	6,797	...
	1867-68, ...	10	...	...	7,291	7,291	7,291	17	7,308	...	4	...	4	7,304	...
TOTAL, ... {	1866-67, 2,358-2-2	27	4,719	21,603	15,675	41,997	40,468	479	40,947	...	113	...	113	40,834	1,529
	1867-68, 1,183-1-35	26	2,968	12,777	12,699	42,134	40,181	107	40,288	...	4	...	4	40,284	2,205

It will be perceived that there has been a marked increase on the whole, in demands in the Jalundhur and Kangra districts. Hoshiarpoor is almost in *statu quo*.

The area of land under poppy cultivation has diminished materially during the year, in Jalundhur from 1,522 to 772 acres, and in Hoshiarpoor from 836 to 411 acres. The Deputy Commissioner of the former district cannot satisfactorily account for this, except by the fact, that the cultivation of poppy was unusually large last year. Mr. Perkins says, the decrease is abnormal, as is evinced by the fact, that in the late sales of the monopolies for 1868-69, the bids have been much higher than in 1867-68, showing that the farms were last year worked at an undue profit to the contractors.

There are no outstanding balances under this head in the Kangra district, and only Rs. 1,755 in the other two, which are entirely nominal.

The effect of the abolition of the transit duties on drugs, as commented on in my report last year, has been most beneficial, as is proved by the fact, that the receipts from the leases of monopolies in the Kangra district for the past year, have been as large as they were the preceding year, although the lease-holders used then to levy transit duties in addition to the sale tax.

I remarked on the present system of sale of leases of intoxicating drugs last year, and the matter is again brought forward by Major Paske, and I cannot but coincide in the opinion expressed by him, that there is too close a monopoly, and think that some modifications on the present system would prove most beneficial both to the people, and to the Government revenues.

8. The number of persons assessed for the tax, and the amount realized from them,
License Tax. are as follows :—

D I S T R I C T.						Number of persons assessed.	Tax paid.
Jalundhur,	...	...	...	...	...	3,681	Rs. 20,986
Hoshiarpoor,	...	...	...	...	...	3,150	„ 18,550
Kangra,	...	...	...	...	...	1,276	„ 8,500
TOTAL,						8,057	„ 48,036

This is a small result from the most thickly, and most numerous populated division of the Punjab. 792 petitions of objections were disposed of in the Hoshiarpoor district, 181 in Jullundhur, and 176 in Kangra. There were five prosecutions under the Act in the former, and one in the latter district.

9. There has been a great increase in the income from stamps in the year under report. As shewn in the returns, the net amount from all sources credited to Government amounts to Rs. 2,40,519, against Rs. 1,82,322 in 1866-67. The increase is most noticeable in Jalundhur, which shows Rs. 1,07,534 income, this against Rs. 79,884 last year. The increases have occurred mostly in the receipts from law stamps; and there is no doubt, but that this is due to the more rigorous enforcement of the provisions of the Stamp Act, and to the greater dread of its punitive clauses, which are now more generally known and dreaded; though Major Paske says that there is still great room for improvement in his district. There is every reason to believe, that the proclamation issued by Mr. Elsmie, explanatory of the use of the one anna judicial stamps for receipts, as well as the adhesive ones, tended materially towards causing the increase under the income from law stamps in his district.

10. There have been no sales of waste land in the division during the year; nor no redemption of land tax. Kangra alone has any accounts under the former head, and shows Rs. 10,316 as balance of principal from sale of these lands brought over from last year; and also shews Rs. 1,194 principal, and Rs. 807 interest, realized to close of the year: Rs. 9,122 principal, and Rs. 136 interest being still due on this account. The Deputy Commissioner remarks that purchasers prefer paying interest at 10 per cent on the amounts due by them, to liquidating the principal.

11. In the Jalundhur district, alluvion was in excess of diluvion to the extent of 1,631 acres, so that Rs. 2,448 have been gained to Government. Similarly, there has been a slight gain in the Hoshiarpoor district, thus—

Alluvion, 3,648 acres.
Diluvion, 3,556 „

Gain, 92

Resulting in an increased income of Rs. 1,221. In Kangra, changes from river action have been so slight, that the Deputy Commissioner has not considered any alterations in the juma necessary either way.

Lands occupied by Government, and restored to owners.

12. The amount of land taken up by Government in the districts of this Division for public purpose, is as follows :—

DISTRICT.	FOR ROADS.					FOR RAILWAY.					FOR MISCELLANEOUS PURPOSES.					TOTAL.				
	Area.		Amount of compensation.			Area.		Amount of compensation.			Area.		Amount of compensation.			Area.		Amount of compensation.		
	A.	R. P.	R.	A.	P.	A.	R. P.	R.	A.	P.	A.	R. P.	R.	A.	P.	A.	R. P.	R.	A.	P.
Jalundhur, ... ..	...	...	...	...	...	16	...	311	...	...	...	...	...	...	...	16	...	311	...	...
Hoshiarpoor,	1	...	60	...	...	...	...	...	...	...	7	...	400	...	...	8	...	460	...	...
Kangra,	5	225	255	...	...	...	...	...	...	...	...	...	...	...	...	5	225	255	...	...
Total,	6	225	315	...	...	16	...	311	...	...	7	...	400	...	...	29	225	1,026	...	...

Showing a total area of 29 acres, 2 goods, and 25 poles. Entire amount of compensation paid Rs. 1,026; and reduction from Government rent roll caused thereby Rs. 36 only. In the Hoshiarpoor district alone, was there a restoration of 2 acres of land by Government, and an addition of Rs. 2 to the rent roll consequent thereon.

The Deputy Commissioner of Kangra is the only officer who gives his opinion as to the working of the new rules for the appropriation of land, and remarks that native officials are comparatively ignorant of their provisions; and proposes that they be set special questions at examinations on the subject: high values being assigned to correct answers. I must remark that, to European officers also, the provisions of these rules, though clear enough, do not seem to be generally known or properly enforced.

13. In the Kangra district only one assignment was made during the year, of two villages to the Raja of Noorpoor in lieu of pension. In Hoshiarpoor, new assignments to the extent of Rs. 307 were made in 1867-68. Jalundhur is nil in this respect. The total area of new assignments in this Division amounts to 4,484 acres, and their jumas to Rs. 2,445.

14. The reductions during the year amounted to Rs. 3,354, of which Rs. 1,717 were from lapses, and the balance, Rs. 2,136, by transfer to Pensions and Pensioners. another Treasury. The new pensions granted during the year amounted to Rs. 1,595, and Rs. 240 were received by transfers. The total number of persons receiving pensions or allowances from Government in this Division at the end of the year under report was 363, and the liability of Government on account of the same amounted to Rs. 92,058; of which Rs. 42,822, or nearly a moiety, was in the Hoshiarpoor district. As noticed before, a portion of the Noorpoor Raja's pension has been converted into a jagheer.

PART II.—ADMINISTRATIVE.

15. The land revenue of this Division, which is the largest in the Punjab, has been realized without any trouble. The only coercive measures Coercive measures. adopted were the issue of—

1,481 dastaks in the Jalundhur District.
798 Do. in Hoshiarpoor do.
218 Do. in Kangra do.

Total 2,497 dastaks issued in the entire Division; and distraint of personalty in two cases in the Hoshiarpoor District, to the average amount of Rs. 98 each.

These results show a very marked improvement on the preceding year, when 2,971 dastaks were issued, and personalty had to be distrained in 23 cases. Nothing can be more satisfactory, and more indicative of the increasing prosperity of the people of this Division, and the fairness of the land revenue assessments.

16. Advances to the extent of Rs. 1,430 were made during the year; and Rs. 750 were realized in part re-payment of the advances of previous years. Tuccavee advances. The total amount outstanding on this account at the end of the year, was Rs. 1,885. The figures under these three heads last year were—

New advances,	..	..	..	Rs. 795
Re-payments,	...	..	..	„ 1,824
Outstanding balances,	...	..	..	„ 1,265

The results of 1867-68 do not seem favorable as compared with 1866-67, and the Deputy Commissioners of Jalundhur and Hoshiarpoor (the only two districts in which these advances are taken,) give no explanation; but I attribute it to the greater readiness of the people to take loans from Government, in preference to private parties, and their greater appreciation of the advantages they derive under the system.

17. The Deputy Commissioners of Jalundhur and Kangra report that their Treasuries. Treasuries have been worked well during the year; and I am aware that the Accountant General has expressed himself very satisfied with his inspection of them, and of the Hoshiarpoor one too, though the Deputy Commissioner furnishes no remarks on the subject. The new system of accounts is no doubt working well, and has conduced much to the quicker and more satisfactory despatch of business. Treasurers' securities are satisfactory for all the districts of the Division.

The system of fees on private deposits has been lately abolished under the instructions issued in your Circular No. 34 of 17th April last.

18. In the Jalundhur District, Currency Notes to the extent of Rs. 2,18,840 were issued, and the amount paid, in this form, was Rs. 2,14,810. **Paper Currency.** Contrasted with last year, when the amounts were Rs. 92,900 and 73,795 respectively, an enormous increase is observable; and even still the Deputy Commissioner remarks, that his Treasury has not been able to meet all demands. At the close of the year, notes to the extent of Rs. 970 only, were in stock. The Deputy Commissioner of Kangra gives no statistics on this point; and the Deputy Commissioner of Hoshiarpoor is altogether silent. The former, however, remarks that the demand for Paper Currency is on the increase. I cannot but notice that such is certainly the case, and in a most remarkable degree; and it is to be regretted that the supply is not equal to the demand; and that the head office at Lahore does not extend its operations.

19. The Deputy Commissioner of Jalundhur says that this system is not attractive, and that its working has virtually failed. Only 652 orders were **Money Order system.** issued during the year, but their aggregate is not given. The reasons given by him as to the small amount of business done are, 1st, that the commission charged is too high, and the amount for which orders are procurable is small; 2nd, the distance (4 miles) of the Money Order Office from the Cantonments; and he suggests that the agency be transferred from the Treasury Clerk to the Post Master in Cantonments. This would no doubt be a step in the right direction, and materially tend to increase the working of the system, which is anything but satisfactory at present.

Major Paske gives the number of orders granted from his office at 852, and their value at Rs. 39,023, being more than at Jullundhur; but, he also remarks that the commission charged is high, and adds that the remuneration to the agent is inadequate. The Deputy Commissioner of Hoshiarpoor does not furnish any remarks on this subject.

20. 26,569 cases were instituted during the year, which, with 1201 pending from last year, made up a total of 27,770 cases for disposal. Of these, **Revenue business.** 26,568, have been satisfactorily disposed of, and 1,202 remained pending at the close of 1867-68 of which—

498	are in the Jalundhur District,
652	do. Hoshiarpoor do.,
52	do. Kangra do.;

and the date of the oldest is one case in Hoshiarpoor, pending since 1st May 1865, but of which, no explanation is given by Deputy Commissioner.

The revenue work of the Jalundhur district has increased from 14,239 cases in 1866-67, to 16,464 in 1867-68, or nearly 14 per cent. Hoshiarpoor and Kangra have kept the same. In the last district the revenue work is light, owing to most of it being done in the Settlement Department, that is, the ordinary executive duties of the Collector in matters relating to the revenue administration are performed by the district officers, and the judicial portion of the work in the Settlement Department. Attention is requested to Mr. Perkins remarks on the revenue business statement of his district.

21. There were only 3 appeals in the Revenue Department to the Deputy Commissioner of Hoshiarpoor, which were disposed of satisfactorily; and 10 to the Deputy Commissioner of Jalundhur, which were also all disposed of. To my own Court there have been 122 appeals during the year, of which—

43 were from Jalundhur.
77 do. Hoshiarpoor.
2 do. Kangra.

To these must be added 26 cases which were left pending at the end of 1866-67, making a total of 186 cases for disposal; of which, the orders in 94 were confirmed, in 18 reversed, and in 5 modified, and 31 remained on the pending file.

There being only two appeals in the Kangra district, is owing, as noticed before, to the operations of the Settlement Department.

22. Major Paske is the only officer who has any remarks on this subject, and again testifies to the great improvement in the Patwaree agency of the district, owing to the exertions of Mr. Lyall, the Settlement officer, who has spared no pains to make it an efficient branch of the administration, and with the best of success,

23. In the Jalundhur district, the Sudder and Tehseel record rooms are reported to be in good order. In Kangra, owing to the continual interchange of misls between the district and settlement offices, the revenue records cannot be kept in order; but as soon as settlement operations cease, which it is expected will be very shortly, all their records will be transmitted to the district, and no doubt settled satisfactorily under Major Paske's supervision.

24. In the Jalundhur district, the estates under the management of the Court of Wards, are the same as last year, i. e., those of Bussunt Singh and Hurnam Singh. The former was married during the year, and Rs. 1,272, were expended by sanction of the Court on the occasion. His income amounted to Rs. 1,182. The annual estimate of expenditure is Rs. 459.

Hurnam Sing's annual income is Rs. 4,548, and the estimated expenditure, Rs. 2,443. The marriage of a sister of the ward's is shortly to take place, and Rs. 5,000, have been allowed for its expenses.

The Deputy Commissioner of Hoshiarpoor furnishes no information on this subject, but the wards of his Court are the same as last year, and no new estates have come under management.

The following extract from the Deputy Commissioner's report, will represent the state of affairs in the Kangra district under this head:—

"There are two estates under the control of the Court of Wards in this district.

"1st.—The estate of Raja Jye Chund, the Chief of the Katoch Rajpoots, and the infant son of the late Raja Pertab Chand. The residence of the Raja, who is under the charge of his mother, is at Lumbagraon, within the principality. The income of the jagheer amounts to about Rs. 38,600 per annum, and the annual expen-

"diture to Rs. 19,476, which includes all the young Rajah's personal expenses, and the stipend paid to his mother, and to other relations dependent on the estate, including also allowances for old servants and followers. One moiety of the income is devoted to the payment of the debts of the late Raja Pertab Chund, whose liabilities at the time of his death amounted to Rs. 76,600. These debts have all been liquidated with the exception of a balance of Rs. 14,757, which will be paid off during the current year. When the estate is clear of debt, it is proposed that the moiety of the income heretofore devoted to the payment of debts, shall be invested in Government securities, so that a considerable fortune will have accumulated by the time the young Raja comes of age."

Major Paske also speaks in high terms of commendation of the services of Heera Lall, the native manager of the estate, and I have lately conveyed to him, through the Deputy Commissioner, my acknowledgment of his exertions in connection with the discharge of the duties of a by no means easy post, owing to the party factions at present prevalent in the jagheer. I have also approved of his being retained in his appointment till the majority of the Raja.

The second estate under the Court of Wards in the Kangra District, is that of Raja Ram Pall of Kotlehr, and with reference to it, Deputy Commissioner remarks that—

"The young Raja is now just 18 years of age, and within another year will probably be freed from a state of pupillage, and placed in charge of his estate. The young Raja has worked well with the new tutor, Pundit Kullian Rai, whose services I secured last year, and is now making considerable progress in his education. He can read and write English and Oordoo, and is making fair progress in both languages. Raja Ram Pall is a steady, sensible youth, by no means disposed to be extravagant; and when placed in charge of his estate, will, I think, manage his affairs with judgment. The Raja's jagheer is in the Hoshiarpoor district, though he is essentially one of the Rajpoot Chiefs of the Kangra district. Application has been made for the transfer of the jagheer to this district, a proposal that has afforded much gratification to the Raja."

The proposal for the transfer has been submitted to the Financial Commissioner, —vide my No. 295 dated 4th June 1868—and will, I trust, receive the sanction of Government in due course.

PART III.—SETTLEMENTS.

24. The only remarks under this head that appear called for are given by Major

Paske, in whose district alone, regular settlement operations are in progress, though the assessment cannot be revised till the term of the last settlement (30 years) expires. It is sufficient to remark, that the work entailed on the Settlement Department this year was nearly double that of last year, and has been carried on by Mr. Lyall, in his usual able manner. The whole of the measurements of the district are completed, except in Lahoul. The nature and term of all existing settlements are fully detailed in Statement No. XXIII, and no further information can be given.

Note.—Financial Commissioner's.—Extract from the report of the Deputy Commissioner of Kangra, regarding the new Settlement is given below.

" 35. Regular settlement operations are now current in the district, but, as the term of settlement has not expired, the assessment is not under revision. The work in the settlement department is apparently very heavy, and the total number of cases in the file during the past year has been nearly double that for the year preceding. This is usually the case, the struggle becomes heavier and more keen as operations draw towards a close. Measurements have been completed in all parts of the district, except in Lahoul. It is believed that settlement operations will be completed in one pergunnah in June, in others in July, August, and September, and the last Pergunnah in November, or early in December. As Mr. Lyall will submit his own annual report, it seems scarcely necessary that I should offer any further remarks in regard to settlement operations. I would observe, however, that as far as I can form an opinion, the settlement work is being performed in an excellent manner under Mr. Lyall's superintendence; and these operations will prove of great value, securing, what was much wanted in the district, a well trained Putwaree agency, and a complete and accurate record of rights. Mr. Lyall is at all times ready to assist and co-operate with the district officer; and I have to thank him for the aid he has always afforded me when applied to. I am disposed, however, to question the expediency of the new settlement system of working so entirely apart from the district authorities. I am inclined to think, that the more the settlement officer and his superintendents are thrown with the district officer and his tehseeldars, the more they exchange their views; and the more insight the district authorities are allowed into settlement operations, the better for the district generally. It must be borne in mind, that settlement operations are initiatory only; the changes, and the system thereby introduced, have to be worked for good or evil by the district officers as soon as the settlement establishments are broken up. In fact, the settlement authorities introduce a system to be worked by others; the sooner, therefore, those who have to work it are made acquainted with the progress and groundwork of the system, the more easily and readily will they bring it into effect. I think also the new settlement system aims at securing records and statistics too complex and elaborate, considering the agency through which they have to be compiled, inaccuracies creep in, and the land may be lost in the paper."

PART IV.—STATISTICAL AND MISCELLANEOUS.

35. The fall of rain in 1867-68, has been in excess of that of 1866-67, all over the Division thus—

		Inches.	Tenths.
Bain-fall.	Jalundhur,	{ 1866-67, 25	6
		{ 1867-68, 37	1
	Hoshiarpoor,	{ 1866-67, 32	9
		{ 1867-68, 36	3
	Kangra,	{ 1866-67, 100	8
		{ 1867-68, 139	4

Kangra maintains its position as the rainiest district in the Punjab.

26. This will be perceived at a glance from the following statement:—

Area,

DISTRICT.	TOTAL AREA IN SQUARE MILES.			
	Cultivated.	Waste.		TOTAL.
		Culturable.	Unculturable.	
Jallundhur,	982.71	77	829.14	1,332.85
Hoshiarpoor,	1,174.56	99.12	812.66	2,086.34
Kangra,	822.2	107.90	1,608.83	2,536.25
Total of the Division, ...	2,928.29	284.2	2,742.13	5,955.44

To this must be added the 507 square miles of Kooloo (of which no detail can be given as the census was not taken there this time), and which is taken according to the measurement of 1855.

27. The only change in area in this Division was in the Kangra district, where the Talooqua of Bussye Bechertoo, covering an area of 49,862 acres, with a juma of Rs. 8,011, was transferred to the neighbouring independent State of Keyloor.

28. A very full report has already been submitted by me (No. 322, dated 6th current), under instructions of your office, on the census statistics of this Division, together with the prescribed statements and reports of Deputy Commissioners, and I have nothing further to add to it, but what would be a reiteration.

29. The information under this head will be best shewn in the tabulated form which follows, and no further remarks seem necessary. It will be perceived that the assessment on cultivated land is highest in the Jallundhur, and lowest in the Kangra district. The rate per acre on culturable land, it will be noticed, is very high in Kangra, and is owing to the high rate of assessment on such lands in Kooloo, i. e. Rs. 48 per acre.

District.	Cultivated area in acres.	Uncultivated area in acres.	Total cultivated and uncultivated.	Gross amount assessed.	Rate per acre on cultivation.			Rate per acre on culturable and other lands.			Rate per acre on total area of settlement.		
Jallundhur, ...	5,96,938	2,56,154	8,53,092	12,91,181	2	2	7	1	15	11	1	8	2
Hoshiarpoor, ...	7,51,708	5,83,538	13,35,246	12,61,310	1	10	10	1	8	9	...	15	1
Kangra, ...	4,29,167	12,10,874	16,40,041	6,24,315	1	5	...	11	7	9	...	6	1
Total, ...	17,77,813	20,50,566	38,28,379	31,76,756	1	12	7	1	8	9	...	13	3

80. The following is taken from Major Paske's report, in whose district alone Mines and Quarries. there are any mines or quarries properly so called :—

"In the Talooqua of Bhungal, in the neighbourhood of the Mundee State, iron ore is found in vast quantities. The mine is leased to Wuzer Goshoon (the minister of the Raja of Mundee), at an annual rent of Rs. 1,200. By a rude and simple process the ore is extracted, worked up into pig-iron, and largely exported.

"Slate quarries also exist in various localities along mountain ranges in the district. The most important are the inexhaustible slate quarries at Kunyara, within five or six miles of Dhurmsalla. These quarries have been farmed by a European Company, who work them on scientific principles. A professional Engineer is in charge of the works, and a tram-way has been constructed along the main gallery leading to the quarries. The roofing slates produced from these quarries are of excellent quality, and are purchased largely by Government for public works and also by private individuals. The demand for the slates is increasing, and the Company find difficulty in producing supplies rapidly to meet requirements."

In Hoshiarpoor, there are four lime quarries, or rather kilns, which produce Rs. 1,100, Rs. 150, Rs. 10, and Rs. 10 of lime annually.

81. The harvests have been good throughout the Division for the year under report, and the descriptions of crops cultivated have been generally the same. The out-turn of tea from the plantations in the Kangra and Palum valleys has increased largely in both quantity and quality, and is meeting with much readier sale in the market. In a few years more, it is hoped that the teas of this country will be solely used, and China tea become a thing of the past. The statistics under this head are detailed fully in the prescribed statement.

82. The district statements give all the information on this subject; cows and bullocks form the chief portion of the live stock of the Division. I remarked in full last year about the measures taken to improve the breed of cattle, and their success; and no further remarks are required this year. Mr. Elsmie gives some information in regard to the improved breed of sheep which he is trying to introduce into the district, and includes some remarks made by Captain Hunt the Commissariat Officer of Jallundhur Cantonments, which may be deemed worthy of note.

Note—Financial Commissioner's.—The passage referred to is extracted below :—

"The cattle fair which was tried first at Phillour, second at Kurtarpoor, and third at Jullundhur, has been given up, with the sanction of the Financial Commissioner. In order to improve the breed of sheep in the district, 4 rams were obtained about 2 months ago from the Hissar farm. One ram has been sent to each Tehsil. Captain Hunt, the Commissariat Officer in Cantonments, gave me the following opinion* in regard to the breed of sheep in this district; and in writing for rams, I requested the officer in charge of the farm to send such animals as would be likely to counteract the defects in breed pointed out by Captain Hunt."

* " I have read the papers regarding sheep breeding, and now return them. As
 " far as my experience extends, I find only one pure breed of sheep in the
 " Jallundhur district, viz. black sheep, which when full grown are of good size
 " but very long legged and difficult to fatten. They take full four years to arrive
 " at maturity; and are only to be had in good condition between the months of
 " January and June."

" The improvements required in these sheep are shorter legs, and more compact
 " and fleshy body, quicker maturity, and a tendency to fatten. The other
 " breeds of sheep in this district are so mixed that it is difficult to say how to
 " improve them. They are wretched animals, and want all the good qualities
 " of English sheep. I decidedly think that with care and trouble the black
 " breed of sheep could be much improved, and I would confine the experiment
 " to them."

" This Doab is, however, a bad district for sheep, owing to the absence of
 " pasturage. The ground which is not under actual cultivation producing
 " grass upon which sheep will not thrive. I try hard to get sheep for the
 " troops from this district, but can procure but a small proportion of my re-
 " quirements, and what I do buy are dearer than Lahore sheep, or even those
 " which are brought from so great a distance as Shahpoor."

" There are, of course, a good number of sheep in the district, but only about
 " one in every 20 would pass muster at the soldier's ration stand."

33. In my No. 268, dated 2nd current, to your address, I have forwarded a special
 report by Deputy Commissioner Jallundhur, regarding the work-
 New carriage rules. ing of the new carriage supply rules, issued with your Circular
 No. 25 of 22nd October 1866. I have expressed my opinion there at some length, and
 beg to refer you to the same. For the prices of labor the statements give the necessary
 information.

34. Prices have risen in the Jallundhur and Hoshiarpoor districts of almost all
 articles of food, but, wonderful to remark, in Kangra are an
 Ranges of prices. improvement on last year, though the increases are more appa-
 rent than real, as the "nirukhs" from which the information is derived are followed only
 as the exception instead of the rule, and, of course, tradesmen are allowed full liberty to
 sell their articles at whatever prices they think fit.

35. In the Jallundhur district, eight suits were instituted against Government
 during the year, 5 of which were decided in favor, and 3 against
 Government suits. Government. In the Kangra district, 4 cases were instituted by
 Government, three of which obtained decrees, and the fourth was decided against
 Government.

36. The following revenue buildings have been completed in the Jallundhur
 Revenue buildings. district, viz :—

1. Treasure well in Sudder Treasury.
2. Small Treasury at Phillour Tehseel.
3. Abkary enclosure at Nakodur.
4. Well in Sudder Distillery at Jallundhur.

5. House for molkurrij in Nawashahur Distillery. The other revenue buildings in the district are reported to be in good repair.

In Hoshiarpoor, all the old buildings are stated to be in good order, and some slight improvement, have been made to a few.

The Deputy Commissioner of Kangra remarks that the revenue buildings in his district are generally in a very unsatisfactory state, and I beg to draw attention to the complaint of there being no proper accommodation for the Tehseel officials at Kangra. This is an omission which causes much inconvenience in the transaction of public business, and I trust you will sanction the entry of a sum in next year's budget for the carrying out of this most necessary work.

The construction of a new building for my office has been sanctioned, and orders have been issued for it to be put in hand. For the present, and until it is finished, I have rented a suitable house belonging to the Raja of Kuppooorthulla, at an annual rental of Rs. 600.

AMRITSUR DIVISION.

7. This Division was presided over by Mr. P. Egerton to the 31st October 1867. Lieutenant Colonel Ralph Young was in charge for a few days, and was relieved on the 20th November by Lieutenant Colonel O. J. McL. Farrington. The present report has been submitted by the latter officer.

PART I.—FISCAL.

Land Revenue.

DISTRICT.					Demands.			Collections.			Balances.		
Amritsur,	...	...	...	...	9,70,923	...	...	9,66,640	...	...	4,274	...	...
Goordaspoor,	...	...	...	...	7,62,552	...	...	7,58,408	...	...	4,144	...	...
Sealkote,	...	...	...	...	10,49,260	...	...	10,46,299	9	...	2,960	7	...
Total,					27,82,735	...	...	27,71,356	9	...	11,378	7	...

There was an increase in the demand of Rs. 1,802 over the previous year.

The differences in the three districts were as follows :—

Amritsur,	...	...	...	...	Rs. 26,258 Increase.
Goordaspoor,	...	...	...	...	„ 2,41,937 Decrease.
Sealkote,	...	...	...	...	„ 2,17,46

The collections were about 99 per cent of the total demand.

The increase and decrease caused chiefly by the transfer of pergunnah Buttala from Goordaspoor to Amritsur, and that of Reyah from Amritsur to Sealkote.

3. The Chumba Tribute was reduced by Rs. 5,000 from the date of occupation, respectively of the lands at Balloon and Bukloh; but as the Tribute. tribute of 1866-67 had been paid in full, while the land was occupied during the same period, a remission of Rs. 3,500 was granted under orders of Government Punjab—No. 509, dated 3rd July 1867.

DISTRICT.	Demand.	Collections.	Balance.
Amritsur,	26,253	23,780	2,471
Goordaspoor,	2,41,937	2,38,031	3,914
Sealkote,	2,17,486	2,16,111	1,375

4. The balances were Rs. 11,378, against Rs. 11,436 in 1866-67. They were chiefly nominal, and are fully explained by the district officers in their reports.

HEADS.	Amritsur.	Goordaspoor.	Sealkote.	Total.
A. Lapses and resumptions, ...	2,081	4,792	887	7,760
B. Revision of assessment, ...	...	213	...	213
C. Alluvion, ...	...	780	611	1,391
E. Territorial transfers, ...	2,43,905	...	2,17,791	4,61,696
G. Progressive jumma, ...	...	...	114	114
Total, ...	2,45,986	5,785	2,19,403	4,71,174

5. The foregoing and following tabular statements give the details of increases and decreases. The actual increase as already shown in para. 2, Alterations in Rent and Roll. amounts to Rs. 1,802. The lapses and resumptions were Rs. 3,688 in excess of grants of land revenue free. The decrease by revision of assessment was Rs. 1,290. The decrease by diluvion was Rs. 654 in excess of the increase by alluvion. By progressive jumma there was an increase of Rs. 114, and a decrease of Rs. 56 by occupation of land by Government. The increases and decreases by territorial transfers were nominal to the Division, and only affected the districts. They were caused by the transfer of Pergunnah Buttala from Goordaspoor to Amritsur, and by the transfer of Pergunnah Reyah from Amritsur to Sealkote.

HEADS.	Amritsur.	Goordaspoor.	Sealkote.	Total.
A. Grants of land, ...	1,906	924	1,242	4,072
B. Revision of assessment, ...	...	1,503	...	1,503
C. Diluvion, ...	...	1,370	675	2,045
D. Lands occupied by Government, ...	36	20	...	56
E. Territorial Transfers, ...	2,17,791	2,43,905	...	4,61,696
Total, ...	2,19,733	2,47,722	1,917	4,69,372

Fluctuating Revenue.

DISTRICT.	Lapsed and resumed Maafees.	Revision of Assessment.	Alluvial Lands.	Waste Lands.	Revenue of Land released.	Other Items.	Total.
Amritsur, ...	11,739	...	1,317	351	...	...	13,407
Goordaspoor, ...	7,534	...	3,654	...	...	5,734	16,922
Sealkote, ...	4,388	254	1,575	396	39	...	6,652
Total, ...	23,661	254	6,546	747	39	5,734	36,981

Miscellaneous Revenue.

Surplus Dustuk Tullabana.	Grazing dues.	Sale proceeds of wood.	Salt-petre.	Gold washing.	Fines.	Fees.	Other items.	Total.
1,302	2,767	...	...	...	437	6,191	...	10,697
1,530	700	178	36	...	28	37	...	2,509
1,267	334	48	48	9	363	53	21,291	23,413
Total, 4,099	3,801	226	84	9	828	6,281	21,291	36,619

Collections of previous years.

Items.	Amritsur.	Goordaspoor.	Sealkote.	Total.
Lapsed Maafees, ...	17,232	...	14	17,246
Revision of Assessment, ...	86	...	...	86
Alluvial Collections, ...	737	...	66	803
Tirnee, ...	...	...	32	32
Gold-washing, ...	...	...	9	9
Total, ...	18,055	...	121	18,176

The above tabular statements shew the collections from "Fluctuating" and "Miscellaneous" revenue.

7. Those for the year under report amounted to Rs. 36,981, and Rs. 36,619 respectively. Of the former, the largest income was from lapsed and resumed maafees, and alluvial lands.

8. The sum of Rs. 5,734 under head " Other items " in the Gurdaspur district, is on account " Water advantages " revenue. No orders have as yet been received on this subject. It is concluded, that when arrears may fall due, they will not eventually be demanded, but if so, that the payment will be allowed to extend over several years.

9. Of two items of miscellaneous revenue, viz., Rs. 6,191 in Amritsur, entered under head of "Fees," and Rs. 21,291 Sealkote, under head "Other items," the principal amounts, Rs. 6,000 and Rs. 21,278-4-3, respectively, are on account of fees for copying record of rights for the owners of land during settlement operations, and appear to have been credited to Government under orders of Mr. Prinsep, Settlement Commissioner.

10. The collections on account of previous years amounted to Rupees 18,176, of which Rupees 17,232 were from lapses and resummptions in the Amritsar district.

Sudder Distilleries

DISTRICT.		Number of Stillder distilleries. Number of shops for vend of native liquor.		Number of shops for sale of English liquor.		Number of persons prosecuted Number of persons punished.		RECEIPTS.						CHARGES.							
								License fees for native liquor.	License fees for Eu- ropean liquors &c. &c.	Still-head duties on country spirits.	Fines &c.	Other items.	Total Receipts.	Salary of Cantonment Establishment.	Fixed Establishment.	Compensation.	Refunds.	Contingencies.	Total charges.	Net Receipts.	
Amritsur,	{	1866-67,	10	...	8	...	2	17,350	240	17,196	31	...	34,817	...	2,200	...	...	43	2,243	32,574
		1867-68,	10	...	8	...	5	24,763	440	24,700	5	...	49,908	...	2,340	...	...	33	2,373	47,535
Goordas- poor,	{	1866-67,	4	28	5	4	4	5,591	160	5,497	...	...	11,248	...	1,860	9	...	35	1,904	9,344
		1867-68,	3	19	9	...	...	3,193	272	3,886	...	20	7,371	...	1,560	4	...	38	1,602	5,769
Sealkote,	{	District	1866-67,	7	1	1	6,196	...	4,478	62	...	10,736	...	1,760	...	22	37	1,819	8,917
			1867-68,	6	31	7,392	...	5,741	7	...	13,140	...	1,993	...	35	72	2,100	11,040
	{	Canton- ment,	1866-67,	2	1	5	2	1	5,312	128	3,026	8,466	946	803	320	...	561	2,630	5,836
			1867-68,	...	1	4	4	3	3,790	112	3,020	58	...	6,980	1,032	876	350	...	499	2,757	4,223

11. The increase, though considerable in Amritsur, has not been explained. The Deputy Commissioner of Gurdaspur attributes the decrease in his district to the transfer of the Buttala Tehseel to the Amritsur district. In the Sealkote district there has been an increase, which is attributable no doubt to the transfer of the Reyah Tehseel from Amritsur to that district.

12. In my opinion, the large increase in Amritsur is attributable to the transfer of the Buttala Tehseel from Goordaspoor, which is considerably larger than the Reyah Tehseel transferred from Amritsur to the Sealkote district.

Excise on Drugs.

DISTRICT.		Area paying acreage duty	Number of licensed vendors &c.			Number of individuals prosecuted &c.	Number convicted and punished.	Total demand.	Receipts from opium &c.	Fines &c.	Total receipts of the year.	Previous years.	Grand total receipts.	Total charges.	BALANCES.		
			Of the year.	Previous year.	Total.												
Amritsur,	1866-67,	1,309	2	11	5	23,702	21,785	...	21,785	361	22,146	...	1,917	...	1,917		
	1867-68,	937	5	13	2	33,492	28,255	...	33,492	...	28,255	...	5,237	1,917	7,154		
Goordaspoor,	1866-67,	480	5	...	...	14,611	13,793	...	13,793	13	13,806	...	818	...	818	
	1867-68,	216	4	...	...	9,580	9,580	...	9,580	1,817	11,397	...	...	...	...
Seal- kote.	District,	1866-67,	595	2	3	3	7,755	7,755	93	7,848	...	7,848	25	...	...	...
		1867-68,	412	4	3	2	6,371	6,371	25	6,396	...	6,396	...	...	...	...
	Canton- ment,	1866-67,	...	1	...	...	4,050	3,771	...	3,771	...	3,771	...	279	274	553
		1867-68,	...	1	1	1	3,446	3,176	...	3,176	...	3,176	...	269	553	822	

13. The increase in the demand under this head in the Amritsur district is very considerable. The balance unrealized is also very considerable. Neither have been explained. The former no doubt is attributable to the accession of the Buttala Pergunnah to the Amritsur district, which has caused a corresponding decrease in the Goordaspoor district. The decrease is attributed by the Deputy Commissioner to the ruling of the Chief Court, published at page 107 of the *Punjab Record* for 1866.

15. The amount levied under the License Tax Act No. XXI of 1867, was in—

Amritsur, ...	Rs. 24,498
Goordaspoor, ...	„ 7,212
Sealkote, ...	„ 11,764

Total, ... „ 43,474

In Amritsur alone were refunds, aggregating Rs. 464, granted. The expenditure was not considerable in any of the districts.

16. The number of prosecutions, 79, in the Amritsur district, is high. In Goordaspoor there were only three; and in Sealkote none. The Deputy Commissioner of Sealkote alone reports that the tax was collected without any trouble or annoyance.

Stamps.

DISTRICT.	Total value sold.	Stamp duty and penalty.	Total receipts.	Total charges.	Punishment.	Rewards.
Amritsur,	1,33,157	525	1,33,762	10,496	118	...
	Last year.		1,01,685			
Goordaspoor,	85,294	152	85,542	1,062	18	...
	Last year.		46,173			
Sealkote,	77,444	111	77,594	6,170	80	11
	Last year.		49,668			
Total,	2,45,895	788	2,46,898	18,628	216	11

17. The increase is very considerable in the Amritsur and Sealkote districts, and is attributed by the Deputy Commissioners to the enhanced stamp duties leviable under Act XXVI of 1867. The accession of Buttala and Reyah to the two districts respectively, must be a cause. In the latter district, the transfer to it of the Reyah Tehseel is also given as a cause of the increase. The decrease in the Goordaspoor district is attributed by the Deputy Commissioner, to the transfer of the Buttala Tehseel to the Amritsur district.

19. No waste lands were sold during the year under report, in any of the districts of this Division. Nor was any land redeemed from payment of revenue.

Changes from River action.**CHUK SYSTEM.**

DISTRICT.	No. of Chuks in which alluvion occur.	Increase to Kistbundee.	No. of Chuks in which Diluvion occur.	Decrease to Kistbundee.
Amritsur,	59	3,347	46	2,936
Goordaspoor,	12	141	...	...
Sealkote, ... ..	...	...	...	...
Total,	71	3,438	46	2,936

MOUZAWAR SYSTEM.

DISTRICT.	Area recovered.	Additional juma.	Area lost.	Reduction of juma.
Amritsur, ... ..	...	...	...	...
Goordaspoor,	5,007	2,743	1,964	1,805
Sealkote,	3,854	1,427	2,805	1,539
Total,	8,861	4,170	4,769	2,844

20. The result under this head is not important. Under both systems there has been a slight increase to the Kistbundee of Rs. 1878.

INUNDATION.

21. In the Goordaspoor district 108 acres were rendered unproductive by inundation, causing a remission of Rs. 128.

Land occupied by Government.

22. The following statement gives all the necessary information in regard to land taken up for public purposes:—

DISTRICT.	AREA TAKEN UP.			AMOUNT OF COM- PENSATION PAID.		ANNUAL REDUC- TION.		Land occupied, for which compensation has not been paid,
	Present year.		Previ- ously.	Present year.	Previ- ously.	Present year.	Previ- ously.	
Amritsur,	138	... 37	10,038	5,844	1,80,349	162	10,529	4 Cásca.
Goordaspor,	197	338	10,742	596	1,05,240	...	12,062	2 "
Sealkote,	149	321	5,200	2,943	45,435	59	273	16 "
Total,	486	... 16	25,980	9,383	3,31,024	221	22,864	22 "

23. The Deputy Commissioner of Goordaspoor remarks on the rules for taking up land for public proposes. He complains of the difficulty experienced in mastering the rules on the subject, owing to the conflicting orders passed by the Public Works and Accounts Departments.

Land restored by Government.

24. The increase to the rent roll by restoration of lands from Government occupation was—

	Area.	Amount.
In Amritsur,	13-1-22	9-0-0
„ Goordaspoor, ... ..	..	..
„ Sealkote, .. ..	..	..

which was very inconsiderable.

Land Revenue assignments.

25. The following statement shows the liabilities of Government in regard to land revenue assignments:—

DISTRICT.	Assigned.		Total.	Reduction (Lapses and resumptions &c.).	
	Previously.	Present year.			
Amritsur, {	2,50,186	43,891	2,93,577	48,297	Area.
	2,78,460	76,084	3,54,494	58,976	Revenue.
Goordaspoor, {	1,02,480	50,925	1,53,405	41,085	Area.
	2,01,569	21,915	2,23,484	75,182	Revenue.
Sealkote, {	1,14,116	41,214	1,55,830	3,757	Area.
	1,29,827	49,712	1,79,539	4,575	Revenue.
Total, ... {	4,66,782	1,35,530	6,02,312	93,089	Area.
	6,09,856	1,47,661	7,57,517	1,88,733	Revenue.

26. The Deputy Commissioner of Goordaspoor has some remarks on this head, to which I would invite attention. I fear press of work and insufficient establishments may be the cause of the Amritsur Registers not being also altogether reliable.

27. In the whole Division, only 44 pensions, valued at Rupees 3,955-2-0, lapsed to Government. The new grants aggregated in number 30, involving a liability of Rupees 2,934. Only one pension (in the Sealkote district) was purchased under the provisions of your office Circular No. 30 of 1852. The total liability of Government at the close of the year under report on account of pensions, amounted to Rupees 1,60,362-14-0, to Rupees 1,65,584 at the close of the previous year.

PART II.—ADMINISTRATIVE.

Coercive measures.

28. The following number of Dustuks were issued for realization of revenue:—

	In 1866-67.	In 1867-68.
Amritsur,	.. 3,873	4,214
Goordaspoor,	.. 5,512	3,647
Sealkote,	.. 1,562	2,527

Though the increase is considerable in the Sealkote district, the Deputy Commissioner reports that the revenue was collected without difficulty, except in 20 villages in the Sealkote Tehseel, where there was some vexatious delay. Considering the amount of Land Revenue in the district,—vide part I of this report, the number of dustuks issued is small.

29. The decrease in the number of "dustuks" issued in the Goordaspoor district is very considerable; but the Deputy Commissioner still considers the number high. He reports that—"The people are very well to do, but they are lazy and apathetic, and will "not take the trouble to undertake a journey to the Tehseel till they have been repeatedly "dunned to pay the money." He also reports that in some cases the non-payment is "due to a worse cause, viz., mis-appropriation on the part of Lumberdars of money "previously collected by them."

30. The Deputy Commissioner of Amritsur has offered no remarks on the increase in the number of "dustuks" issued in his district. This, as well as nearly all the other tables connected with the present report, must be affected by the territorial changes that have taken place in the three districts of the Division: Goordaspoor has lost Buttala, which has been gained by Amritsur, which again has lost Reyah to Sealkote.

31. I have great satisfaction in observing that no other coercive measures were resorted to, in any of the districts of this Division, for the realization of revenue.

32. The following statement shows the amount of "Dustuk" Talubana realized, the expenditure incurred therefrom, as well as the surplus credited to Government:—

	<i>Realized.</i>	<i>Expended.</i>	<i>Credited to Government.</i>
Amritsur,	3,257	1,955	1,302
Goordaspoor,	2,704	1,174	1,530
Sealkote,	1,896	628	1,267

This shews a falling off of Rupees 2,082, as compared with the year 1866-67.

Kham holdings. 33. No estates are held under direct management in any of the districts of this Division.

Tuccavee. 34. Tuccavee advances appear to have been freely made during the year under report. The Sealkote district only shows Rs. 1,583-12-0, as outstanding advances due, but unrealized at the close of the year. Of this sum, Rs. 13 has been recovered during the current year. The remainder, reported by the Deputy Commissioner to be due by the Sansees and Pukheewaras of his district is irrecoverable.

35. The Deputy Commissioner of Goordaspoor is of opinion that much more money would be borrowed from Government, if the rules under which Tuccavee advances are made were more liberal. There has not I think been sufficient time to judge of the amended Tuccavee rules.

Treasuries. 36. The Sealkote Treasury was managed successively by Messrs Corbyn, Lawrence and Conolly, Assistant Commissioners. The Goordaspoor Treasury was managed for the greater part of the year, by Mr. Assistant Commissioner Frizelle. The Amritsur Treasury was managed by Mr. Extra Assistant Commissioner Vaughan, from November 1867; previous to that it was under Mr. Extra Assistant Commissioner Owen. No doubt Government receives reports from the Accountant General's Office regarding the working of the different Treasuries in the Province, and I have reason to think those in this Division will have been favorably reported on.

37. The Deputy Commissioner of Amritsur reports that he fails to see the advantage of the transfer of the Treasury business to the Bank of Bengal. He does not anticipate any great relief to Government officials by the arrangement. He states that "the work of the Treasury is almost the same as before; in fact, the checking of the Bank daily transaction sheet entails more labor on the Treasury Clerk." The Deputy Commissioner represented the press of work on his clerks, which was all submitted to the Financial Commissioner.

38. The Deputy Commissioner of Goordaspoor alone reports on the working of the new system of account. He states everything goes on smoothly, while a degree of simplicity and despatch are attained, which was not possible under the former system. I conclude from the silence of the other officers that they meet with similar experience.

39. The district Treasurer at Amritsur is simply custodian of stamps. He has hypothecated buildings valued at Rs. 25,000 as security. The Treasurers' securities. Treasurer at Goordaspoor is merely an agent of Sheo Dass, who (the Deputy Commissioner states) holds the whole of the Treasuries of this Division, as well as that of Goojranwalla, on a security of Rs. 1,50,000. The Deputy Commissioner of Sealkote has offered no remarks regarding the security furnished by the Treasurer at Sealkote.

40. The amount of fees levied on private deposits is inconsiderable. The subject appears to call for no remarks on my part, especially as your Circular No. 34 dated 17th April 1868, has put a stop to the levy of such fees for the future.

41. The Deputy Commissioner of Goordaspoor is of opinion that the circulation of Currency Notes is confined almost exclusively to the European portion of the community. He states that—"Owing to the large annual influx of visitors to Dalhousie the receipts and payments of money in this form constitute a large item in the transaction of the Treasuries of this district." Deputy Commissioners have offered no remarks under this head. The paper currency business has been extensive in the districts of Amritsur and Sealkote. The Deputy Commissioner of the latter district does not give any detail; but, evidently, as in the former, large amounts connected with Government accounts have been transacted in this currency. In Goordaspoor the amount is not inconsiderable, but has generally been confined to private transactions.

42. Money Orders appear to be freely made use of in all three districts of this Division. The Deputy Commissioner of Sealkote, as regards his Money Order system. district reports, that Money Orders are preferred to Currency Notes, for remittances.

43. The Deputy Commissioner of Goordaspoor, under this head remarks—"There is now no safe means of making large remittances, and the withdrawal of the privilege formerly enjoyed by officials, of remitting portions of their salaries through the Government Treasuries, by means of drafts, is felt to be a great hardship." In this opinion I concur. Although supply bills can always be had, when sold—these sales take place generally only at Amritsur, and cannot be procured in sums less than Rs. 500.

Revenue business.

44. The following comparative abstract statement will show at a glance the revenue business disposed of in the districts of this Division:—

DISTRICT.	Total for trial.	DISPOSED OF.				Pending.	Oldest case.
		On trial.	Adjusted and withdrawn.	Struck off.	Total.		
Amritsur, ... { 1866-67, 1867-68,	11,450 6,239	10,830 5,780	152 ...	143 ...	1,125 5,780	325 460	29th Augt. 1864. 11th May 1866.
Goordaspoor, ... { 1866-67, 1867-68,	5,175 3,826	4,800 3,604	142 12	68 64	5,005 3,740	170 86	10th Jany. 1867. 1st May 1867.
Sealkote, ... { 1866-67, 1867-68,	4,985 5,676	4,600 5,346	7 ...	36 ...	4,043 5,346	342 330	14th Octr. 1864. Do.

45. It will be observed that the decrease in the number of cases instituted in the Amritsur district, is *very* considerable. This is mainly owing to the number of account cases having been reduced by 6,178. The Deputy Commissioner reports that—"This has been caused by the exclusion of drafts, supply bills &c. from vernacular, of which misls "are not now prepared."

46. The Goordaspoor district appeal statement is blank. In the Amritsur district only one appeal was instituted; it was disposed of during the year under report. In Sealkote there were no institutions, but two appeals pending from the previous year were disposed of.

47. The number of revenue appeals for disposal in my Court was 181, of which 169 were new institutions. In all 143 were disposed of, with an average duration of 18 days, leaving 38 pending;

48. Great efforts have been made to improve the patwarees. In all three districts examinations were held, and a large proportion passed satisfactorily. Those who failed were sent to schools specially established for them. A few, in the Goordaspoor district, who were found to be utterly incapable were dismissed, passed candidates being appointed in their place.

49. The Deputy Commissioner of Sealkote, as regards his district, reports that—"The patwarees and their supervising establishment, the Canoongoes, have been a great source of trouble". He states—"They acquired independent habits at the settlement, which they have not yet overcome." Lieutenant Colonel Mercer, with the assistance of Extra Assistant Commissioner Wuzer Ali, appears to have used every exertion to bring this class of employees into order. In fact, the subject has engaged attention in all three districts, and many appeals (miscellaneous) have been preferred; but it is highly necessary to try and secure efficiency; they seem to have the greatest objection to reside in their own circles (Hulkas.)

50. In Amritsur, much is reported to have been done, in the way of arranging the records, by the aid of Mr. Prinsep, Settlement Commissioner, and Agha Kulb Abid, Extra Assistant Commissioner. I agree, however, with the Deputy Commissioner in thinking that, until a new Cutcherry and proper record offices are built, it will always be a difficult matter to keep the records in good order. The matter of a new Cutcherry has been frequently urged on Government, not only on the score of centralization of offices and methodical arrangement of the records, but on that of the health of the officers. An improvement may have taken place in the arrangement of records, but, considerable delay takes place in obtaining replies to references from the Amritsur district, which shows that either the arrangement is not yet on a good footing or the subordinate officials are slack and indifferent.

51. As regards Goordaspoor, the Deputy Commissioner reports that, the record rooms at the Sudder and Tehseels are not in good order. The shelves are said to be over crowded, and an absence of neatness and cleanliness is complained of. The Deputy Commissioner, however, adds that, " strenuous endeavours are being made to remedy this state of things."

52. The Deputy Commissioner of Sealkote has offered no remarks under this head; but on my two visits to Sealkote, I observed that those records which had been arranged were placed in a neat and methodical manner; there was, however, no sufficient space for those received by the transfer of pergunnah Reyah. I went over the whole building with Lieutenant Colonel Mercer, who submitted a plan and report for affording two extra record rooms, and accommodation for another assistant. I found it necessary to point out some defects in the proposal, with regard to the accessibility of the English Office and Treasury Rooms, and those occupied by the European officers; the matter is being reconsidered by the Deputy Commissioner, who agreed generally as to the advisability of amended proposals, but they have not yet been resubmitted.

53. There are no estates in the Goordaspoor district under the care or management of the Court of Wards. There is one in the Sealkote district, that of Sirdar Richpal Singh, regarding which Deputy Commissioner has made no remarks.

54. Sirdar Dyal Singh, son of Sirdar Lehna Singh, of Mujeethea in the Amritsur district, was released, under orders of the Financial Commissioner, from the guardianship of the Court of Wards, in July 1867.

55. Sirdar Rundheer Singh continues under the guardianship of his uncle, Sirdar Shumshere Singh of Raja Sansee, in the Amritsur district.

56. The guardianship of Rognath Chund, also of the Amritsur district, who is still a minor, was removed from Bhaie Kullian Singh, by order of the Chief Court, to whom the boy's father appealed, against the order of the Deputy Commissioner. The bad conduct and extravagance of Shibnath (the boy's father) was however brought to the notice of the Deputy Commissioner, by a large body of influential Native gentlemen of the Amritsur city, and he considered it advisable to appoint a guardian and trustee under Act 40 of 1858. The case was however transferred to the Court of the Deputy Commissioner of Lahore, where it is now under trial.

57. The only other ward in the Amritsur district is Outar Singh, a near relative of the Raja of Nabha. He is now 19 years of age. The Deputy Commissioner has promised to submit a separate report, shortly, regarding him.

PART III.—SETTLEMENTS.

58. I would beg to draw attention to the 19th paragraph of the report of the Deputy Commissioner of Goordaspoor, and urge the necessity of the Financial Commissioner being good enough to secure these papers being furnished to the Goordaspoor district by the Settlement Department, and also those that are due to the other two districts. Settlement operations have long been concluded, and it is impossible for the Deputy Commissioners to work the Settlement and keep up their records without them.

59. I would also refer you to para 29 of my predecessor's Revenue Report for 1866-67, regarding "water advantage rate". I am *still* without instructions on this subject; heavy arrears have accumulated, and I cannot suppose that Government purpose recovering these, when it is no fault of the people that they have not been paid in already; at all events if there is any idea of recovering them, the collection should be spread over several years.

PART IV.—STATISTICAL AND MISCELLANEOUS.

Rain-fall.

60. The total fall of rain was in—

		In 1866-67		In 1867-68
Amritsur,	.. ..	21.9	..	35.5
Goordaspoor, *	.. ..	25.9	..	30.7
Sealkote,	.. ..	32.38	..	49.37

It will be seen that the increase in the fall of rain is very considerable in the Amritsur and Sealkote districts. The Deputy Commissioner of Goordaspoor, as regards his district, observes that—"The rain-fall at the suddur station, which is alone given in "Statement No. XXIV, does not fairly represent the rain-fall throughout the tracts comprised in this district, as of the five rain gauge stations, it is the most distant from the "hills and shows the smallest fall." He reports also that the rain gauges heretofore in use have been tested and found very incorrect; but hopes gradually to replace them with others more correctly made.

61. With reference to the periodical returns of rain-fall published in the supplement to the *Punjab Gazette*, I have pointed out to the Deputy Commissioner of Goordaspoor the great difference of result shown at Bukloh, Dalhousie and Balloon, and have requested a full report as to the gauges used and the persons with whom the correct registry rests. Balloon shows *double* the quantity to Dalhousie, which had it been really so would have been a subject of general remark.

62. The following statement shows for each district separately, the total area in square miles of cultivated, culturable and unculturable land:—

DISTRICT.	Cultivated.	WASTE.		Total.
		Culturable.	Unculturable.	
Amritsur,	1,448	296	307	2,036
Goordaspoor,	960	89	292	1,341
Sealkote,	1,281	301	377	1,959
Total, ...	3,684	676	976	5,336

63. In addition to the above there is, in the Amritsur district, about 8½ square miles of unappropriated culturable waste, the property of Government. In Sealkote there is only 1,754 acres of such land. In Goordaspoor there is no such land.

All three districts of this Division may be stated to be highly cultivated. Goordaspoor appears to have attained its limit. The Deputy Commissioner has recorded some remarks on this subject.

64. The only changes of boundaries of districts in this Division, were caused by the transfer of the Buttala Tehsil from Goordaspoor to Amritsur, and of the Reyah Tehsil from Amritsur to Sealkote. Necessarily the boundaries of all three districts were affected by these transfers, and this as already observed has more or less had an effect on all the comparative returns.

65. The following figures show the population and the number per square mile, in each district :—

	Population.	No. per square mile.
Amritsur, ...	10,83,514	532
Goordaspoor, ...	6,55,862	489
Sealkote, ...	10,05,004	509

The result as shown in all three districts shows a more dense population than in any country in Europe. Near upon half the population of this Division are agriculturalists. In the Goordaspoor district *considerably more* than half the population are agriculturalists.

66. It is unnecessary for me to make any remarks under this head. The census report, which will have to be submitted separately, will be a more appropriate place for them; but I may observe that, with reference to the high rate of population, the extent of cultivation, and generally satisfactory state of the district, as indicated by the reports now submitted, this Division of the Punjab may be considered in a very flourishing condition. Several intelligent men have admitted to me, that there has of late years been a great accession of means and wealth amongst the agricultural and mercantile classes. Amongst the latter at Amritsur, however, it is not improbable there is a tendency to speculate.

Surveyed and assessed area.

67. The statements (No. XXVII) supply all the necessary information regarding surveyed and assessed area. The details do not appear to require any comment from me.

Mines and quarries.

68. There are no mines or quarries in any of the districts of the Division. The slate quarries near Dalhousie belong to the Raja of Chumba.

Agriculture.

69. All the district officers speak favorably of the harvests. In Amritsur the usual grains and other products appear to be cultivated. All three officers allude fully to the subject. The Deputy Commissioner of Goordaspoor records, that the more important classes of crops, such as sugar-cane, rice, and cotton, are attracting the attention of the people, instead of the inferior grains.

Cultivation and irrigation.

70. Everything in regard to these points appears to have a strong impetus of progress.

New staples.

71. These points are all set forth at sufficient length in the district reports.

Stock.

72. In the Amritsur district the improvements in live stock are said to be very great, since the introduction of the horse and cattle fairs. In the Goordaspoor district, however, almost every description of live stock is very inferior. The horses of Shukurgurh are reported to be the only exception.

73. Lieutenant Colonel Mercer speaks most favorably of the stock in his district. I believe that it is improving everywhere with the general prosperity of the country ; but, of course, all large demands for carriage for the movement of troops, on sudden emergencies, retard progress, which can only be material during times of peace. Pasturage in many parts is becoming very limited.

Cattle Fairs.

74. The horse and cattle fairs held at Amritsur and elsewhere tend materially, in my opinion, to improve the live stock. The Deputy Commissioner reports, that the colts and fillies at the last Bysakhi Fair at Amritsur were very good. The cattle at this fair, though not so numerous as during the previous year, are reported to have been sufficiently so, to prove that there is a brisk demand ; and large transactions take place at these fairs, as shewn by the separate reports submitted.

75. The Deputy Commissioner of Goordaspoor purposes holding a cattle fair at Deenanuggur, in his district, during the coming Dussera festival. This, no doubt, is a move in the right direction. Such a fair was held in 1866, with very promising results, but the cholera epidemic of last year arrested the progress of the experiment.

76. The services of an Arab stallion have been obtained for the Goordaspoor district ; some bulls have also been sent for from Hissar : the result will be reported next year.

Communications.

77. The commercial roads and feeders in the Sealkote district, are reported to be generally the best roads in the district. The main lines are generally in a very unsatisfactory state. It is much to be regretted,

that the comparatively few miles between Goojranwalla and Sealkote have not been completed to those moving from the south. It is a long way round to go first to Wuzeerabad, but even thence the road to Sealkote is very bad. The direct road from Sealkote to Amritsur *via* Pusroor and Reyah is it at many times impassable, and generally in a very bad state. No doubt a large outlay is required. I cannot but think Government would do well to face this at once, and put so important a Cantonment as Sealkote in secure communication with its supports. Ammunition and other munitions of war, have to go up from the southward—Ferozepoor Arsenal, &c.,—to Sealkote; and when that station has to afford aid during periodical alarms on the frontier, the troops have to join the Grand Trunk Road at Wuzeerabad, in which direction also the road is very bad.

78. The Deputy Commissioners of Amritsur and Goordaspoor have offered no remarks on the state of the roads in their respective districts, but I am inclined to think they require improvement, more particularly those in the Amritsur district. The annual amount allowed for repairs is too small.

79. The wages per diem for skilled and unskilled labor vary in all three districts of this Division. They are highest in the Amritsur district; but this is not at all surprising, as the demand for workmen is, no doubt, twice as great in this district as in the other districts of the Division.

80. The wages are shown at very low figures in the Goordaspoor district, but the Deputy Commissioner explains that the wages of labor given in Statement No. XXXI refer to the plains only. In the hills (Dalhousie), owing to the large public works going on, the demand is such, that double the wages given in the plains would more correctly represent the rates current in that part of the district.

81. The Deputy Commissioner of Amritsur alone reports on the working of the new carriage rules. He states they work well, and that no trouble is experienced in procuring carts or camels, when reasonable notice is given.

82. The prices of the actual necessities of life have increased considerably in all three districts. This is mainly attributable, I conceive, to the increased facilities for export. As the out-turn of harvests has been good, there was a very large export owing to the Abyssinian war. The Mooltan Railway, Ferozepoor River Traffic Statistics ought to show this.

83. The Deputy Commissioner of Sealkote alone has entered into the consideration of this subject. I would invite your perusal of the detailed remarks of the Deputy Commissioner, at paras. 43 to 48 of his report. His scheme is now under my consideration in a separate report. Delay occurred owing to his having submitted it direct to Secretary to Government Department Public Works, from whom I received it.

84. There are no fuel plantations in the Goordaspoor and Sealkote districts. In Amritsur, they have been placed under the charge of the Forest Department. On this subject, therefore, no remark is appear call for from me.

85. The statements (Nos. XXXIII and XXXIV) prescribed under this head, have not yet been received from any district, I am therefore unable to enter on this subject.

86. The Deputy Commissioner of Sealkote alone remarks on this subject in his report. He states that "Perfect partitions of property are unknown in the district."

Partitions.

87. In my opinion, the daily increasing value of land will end in creating a still greater desire for the partition of shamilat or common lands. This cannot well be checked, but it would be desirable if a certain quantity of pasturage could be secured.

88. In the Goordaspoor district only were seventeen new hamlets formed as off-shoots from the present villages. The Deputy Commissioner reports, that—"Special arrangements for permitting the formation of these "abadees" were made during the late Settlement."

New locations.

Transfer of malgoosaree lands.

89. The following comparative statement shows the transfer of land by private agreements. No transfers were effected by order of the Courts.

DISTRICT.	BY PRIVATE ENGAGEMENT.					
	Sales.			Mortgages.		
	Cases.	Yearly rental.	Amount agreed on.	Cases.	Yearly rental.	Amount for which mortgaged.
Amritsur,	44	1,079	25,269	77	1,518	1,336
Goordaspoor,	15	455	3,120	360	5,374	35,311
Sealkote,	55	836	9,145	499	6,745	73,544

Value of land. 90. In Amritsur, sales were effected at Rs. 34-3 and mortgages at Rs. 12-4 per acre.

The remarks of Deputy Commissioner of Goordaspoor on this subject are given at length (para 32 of report). In Sealkote, the land sold above average of Rs. 11-14 per acre

91. The Deputy Commissioners all allude to this subject favorably; "I receive no complaints regarding it. At Amritsur a very large amount is collected, and so elastic is the trade, that it seems to extend with taxation: at all events, the octroi rates have had no injurious effect. The Municipal Committees are all getting gradually into working order. Those in the agricultural districts of Sealkote and Goordaspoor receive much guidance from the district officers. The Municipal Committee of Amritsur is a very large and influential body, and their meetings exhibit considerable activity. Major Urmston, the Deputy Commissioner, is at much pains to ensure unanimity and interest amongst the members; and I trust we shall see much benefit. At present the funds are largely absorbed in those most important works connected with the filling up of the city ditch, and diversion of the sewerage."

Municipal Taxation.

92. In the Goordaspoor district there was not any case to which Government was a party. In Sealkote there was but one such, a local fund case, which was decided in favor of Government. In Amritsur there were 4 such cases; in only one, however, was the decision in favor of Government. The subject appears to call for no remarks on my part. The number of suits to which Government was a party, during the year under review, is very insignificant.

93. The Deputy Commissioner of Sealkote reports that all the revenue buildings in his district are in good order, with the exception of the Reyah Tehseel, to which additions are very much required. An estimate has since been received and sanctioned. The Deputy Commissioner of Goordaspoor only complains of the Treasury and Sudder Distillery enclosure. Funds have been provided for the renewal of the roof of the Treasury building, which had nearly all fallen in.

94. The Tehseel revenue buildings of the Amritsur district are reported to be all in good order. The want of a new Cutcherry, however, is again complained of. The buildings now in use at the sudder are very inconvenient and objectionable: they have been repeatedly condemned. The Deputy Commissioner reports that they will probably tumble down before long. This is in allusion to the main building in the centre of the Rambagh.

LAHORE DIVISION.

8. The Commissionership of Lahore was held by several officers in the past year. Mr. F. Cooper, c. b., the Commissioner, was relieved on the 16th September 1867 by Mr. C. U. Aitchison, who again relinquished charge for a time to Lieutenant Colonel A. L. Busk, and finally made over the Division to Lieutenant Colonel H. W. H. Coxe, the present Officiating Commissioner, on the 23rd January. The following extracts are taken from the report of the latter officer.

PART I.—FISCAL.

2. The demand for the year under report was Rs., 13,25,107, being an increase over the previous year of Rs., 2,067. This is not very considerable, and does not appear to deserve any special notice. The collections amounted to Rs. 13,13,915, thus leaving a balance of Rs. 11,192, of which Rs. 1,866 were in train of liquidation, Rs. 230 doubtful or undetermined, and Rs. 9,596 nominal. The state of balances is very creditable in the Ferozepoor district: with a demand higher than the other two districts of this Division, it shows a balance of Rs. 560 only; whereas Lahore and Goojranwalla show respectively Rs. 8,067 and Rs. 7,565.

4. The aggregate increase in the Government demand for the districts of this Division amounted to Rs. 6,836, of which Rs. 2,194 was by lapses and resumptions of revenue free lands, Rs. 4,181 by alluvion, and Rs. 461 (miscellaneous) by alluvion in the Mundote Ilāqua of the Ferozepoor district, and by progressive jumma in the leased grants of that State.

5. The aggregate decrease amounted to Rs. 4,769, of which Rs. 127 was by grant of land revenue free, Rs. 250 (Ferozepoor) by revision of settlement or reduction of assessments, Rs. 4,108 by diluvion, Rs. 196 (Lahore) by lands being occupied by Government, and Rs. 88 by errors in kistbunbee in the Lahore district.

6. Rs. 9,846 was the aggregate income from the districts of this Division from the fluctuating sources of land revenue; and Rs. 1,37,155 was the **Fluctuating and Miscellaneous revenue.** total miscellaneous revenue: a sum of Rs. 10,351 was also collected on account of previous years, so that the total income of fluctuating and miscellaneous revenue was Rs. 1,57,852 for the year under review. Of this, Rs. 94,190 was realized by tirmie or grazing dues, viz. Rs. 60,874 in Lahore, and Rs. 33,316 in the Goojranwalla district. Both Deputy Commissioners have entered fully into this subject in their reports, to which I would beg to refer you.

7. The excise on liquor realized Rs. 94,825-7-6, being an increase of Rs. 2,652-6-2 **Sudder distilleries.** over the previous year. Of the amount realized, Rs. 47,531-2-3 was from license fees for the vend of native liquor, and Rs. 792 from license fees for the sale of European spirituous and fermented liquors; Rs. 46,310-11-0 from still-head duty on country spirits; and Rs. 191-10-3 from fines, fees, forfeitures, and other items. The establishment and other charges in the aggregate amounted to Rs. 8,394-4-0.

8. There has been a decrease in income from still-head duty in the Lahore and **Still-head duty.** Ferozepoor districts. In Lahore it is very considerable, and attributed to a combination between the different licensed vendors, and to a disposition among some of the richer natives to consume English instead of native liquor. In Ferozepoor it is attributable to the system obtaining in the neighbouring State of Furreedkote, where no contract is regularly given; and where, consequently, liquors are manufactured and sold cheap, and smuggled into our territory; but this is hardly a valid reason for *present* decrease: the cause having existed for many years.

9. The total receipts from opium and drugs during the year under review **Excise on drugs.** amounted to Rs. 54,776-11-10. The income from fines, fees, forfeitures, and other items, was Rs. 24-12-0. The receipts during the year on account of previous years amounted to Rs. 579, giving a grand total of Rs. 55,480-7-10 receipts during the year. The establishment and other charges aggregated Rs. 2,240-12-0. The balances of the year aggregated Rs. 1,862-3-7, of which Rs. 524-3-7 in the Ferozepoor district was recoverable; Rs. 599 in the Lahore district doubtful; Rs. 599 nominal in the same district; and Rs. 200 in the Ferozepoor district irrecoverable.

11. Under Schedule A of the License Tax Act (No. XXI of 1867), an aggregate **License Tax.** number of 9,178 licenses were taken out, for which Rs. 68,035 was paid. Under Schedule B, Rs. 4,000 was levied from two Companies. In all, Rs. 72,035 was levied as license tax during the year under report, at a cost of Rs. 758-0-8. The number of petitions of objection disposed of aggregated 833. There were 26 prosecutions under the Act: all being in the Lahore district.

12. The net amount from all sources credited to Government during the year **Stamps.** under review under this head, amounted to Rs. 2,78,926. There has been a considerable increase, which is not confined to any one district, but is apparent in all three. It shows highest however in the Lahore district,

where it exceeds Rs. 60,000. The Deputy Commissioner, Mr. Smyth, is of opinion, that this increase is due mainly to the operation of Act XXVI of 1867. The increase, however, is not confined to judicial stamps.

13. Foreign bill and share transfer adhesive stamps were sold to the value of Rs. 186; adhesive or receipt stamps to the value of Rs. 4,138; bills of exchange or hoondees to the value of Rs. 14,809; and judicial stamps to the value of Rs. 2,64,981, making in all a total of Rs. 2,84,244.

14. The Deputy Commissioner of Lahore alone shows two sales of waste lands. He states in para. 24 of his report, however, that he is not sure whether the two sales ought to have been shown in Statement No. IX. He states—"The first relates to the sale of Rukh Kutloee, measuring 1,637 acres, to Soobadar Anoop Singh, at the rate of two Rs. per acre, subject to payment of land revenue. The other relates to the sale of 1,000 acres of land in Rukh Choonee to Dewan Ruttun Chund, revenue free for ever, for Rs. 2,560. This rukh formed part of the Dewan's jagheer, and he was allowed to bring 1,000 acres under cultivation with the sanction of the Secretary of State; the land thus brought under cultivation was sold to the Dewan in proprietary right revenue free for ever, for the sum above mentioned."

15. There have been no cases of redemption of land revenue during the year under review, in any of the districts of this Division.

16. In the Lahore district, diluvion was in excess of alluvion by 413 acres, necessitating a loss of Rs. 534. In the Ferozepoor district, under the "chuk" system, alluvion has been so much in excess of diluvion, as to result in an increase of Rs. 453 in the annual rent roll. In Goojranwalla, under the same system, by alluvion there was an increase of Rs. 110, Rs. 100 on account of khalsa, and Rs. 10 on account of jagheer villages; and by diluvion there was a decrease of Rs. 103, Rs. 91 on account of khalsa, and Rs. 12 on account of jagheer villages.

17. In the Lahore district, 1,070 acres, 3 roods, and 29 poles, was the area of land occupied by Government for public purposes, involving a payment of Rs. 8,937-10-9 as compensation, and an annual reduction of the rent roll by Rs. 125. Of this, 182 acres, 3 roods, and 13 poles, involving a payment of Rs. 1,948-10 as compensation, and a reduction of the rent roll by Rs. 19, was for canals: the remainder was for building and miscellaneous works.

18. In Goojranwalla, 956 acres were occupied, involving a payment of Rs. 2,976 as compensation. Of this, 954 acres, involving a payment of Rs. 2,915 as compensation, was for roads; and 2 acres involving a payment of Rs. 61 as compensation, was for building and miscellaneous works. The annual reduction of rent roll necessitated by such taking up of land, is not stated by the Deputy Commissioner. In two cases in this district, nine acres of land have been occupied, for which compensation has not been paid: one is the old case of the Wuzerabad Serai, which was reported to you by No. 66—600, dated 14th March last: this case has been pending over two years. The Deputy Commissioner hopes to be able to settle it during current year, but is not quite certain on this point.

19. In Ferozepoor, 57 acres, 1 rood, and 12 poles, was the total area of land occupied for public purposes, involving a payment of Rs. 351 as compensation, and a

reduction of the rent roll by Rs. 37. Of this, 13 acres, 2 roods, and 21 poles, involving a payment of Rs. 235 as compensation, and a reduction by Rs. 16, was for roads: the remainder was for building and miscellaneous works.

20. In the Lahore district only, was land previously occupied for public purposes **Land restored by Government.** restored by Government. The area of such land was 76 acres and 34 poles, necessitating an increase to the rent roll of the district by Rs. 30. This was owing to the course of the Katura Inundation Canal having been slightly changed.

21. The Deputy Commissioner of Lahore only, I regret to say, has noticed this **Working of new compensation rules.** subject. He states that—"The new rules for the appropriation of "land for public purposes have worked, on the whole, very satisfactory." On this subject he continues—"But the Controller of Public Works Accounts "has recently introduced a rule, which I am afraid, will not work satisfactorily. He has directed that, in cases where the land is obtainable by private agreement, the price is not to "be paid until the bill has been audited by him." I would invite your special perusal of the detailed remarks of Mr. Smyth, Deputy Commissioner Lahore, at para. 30 of his report, where he shows how this rule cannot work satisfactorily. It remains for me, however, to question the authority of the Controller of Public Works Accounts to issue such an order; so long as the estimate of the work for which land is required is sanctioned, and contains a provision for its payment, the money can be paid before the bill has been audited by the Controller of Public Works Accounts. I have, therefore, deemed it right to instruct the Deputy Commissioner of Lahore, this day, to refuse to abide by the rule recently introduced by the Controller; I have only to regret that I was not addressed on this subject before.

22. In the Ferozepoor and Goojranwalla districts no new land revenue assignments were made during the year under review. In Lahore, **Land Revenue assignments.** however, a jagheer to the amount of Rs. 11,993-3-0 annually, was assigned to the Municipal Committee of Lahore, constituted under Act XV of 1867, with effect from the last khurreef harvest. It was sanctioned by the Government of India in Foreign Secretary's No. 342, dated 31st October last, to address of Secretary to Government Punjab, Civil Department; also six (6) small grants, aggregating in value Rs. 130-8-0. The total thus assigned was Rs. 12,113-8, all being in the Lahore district. The principal lapse in the Lahore district, the Deputy Commissioner reports, "was from the death "of Gooroo Golab Singh, who held five villages in this district in jagheer, assessed at a "revenue of Rs. 1,575."

23. The reductions during the year under review on account of pensions, amounted **Pensioners and pensioners.** to Rs. 30,881, of which Rs. 804 was on account of transfers to other districts, and Rs. 30,077 on account of lapses. The additions amounted to Rs. 13,759, of which Rs. 2,800 was by transfers, and Rs. 10,959, by new grants. The chief additions consist of the pensions granted to the members of the family of the late Ex-Nawab of Dadree, aggregating Rs. 8,160, in the Lahore district. In Goojranwalla, a new pension of Rs. 1,500 per annum, was granted to General Hursookh Rai. The total number of pensioners at close of the year in the districts of this Division was 1,509, the aggregate of whose stipends amounted to Rs. 3,27,919.

24. The following are the chief lapses during the year in the Lahore district, as reported by the Deputy Commissioner :—

1. Ranee Lutchmee,	..	..	Rs. 11,200 per annum.
2. Dewan Amar Nauth,	..	..	4,000 "
3. Hafiz Buksh, Commandant,	..	..	2,160 "
4. Colonel Dhara Sing,	..	..	960 "
5. Thomas Milner,	..	..	528 "

The Deputy Commissioners of Ferozepoor and Goojranwalla have afforded no information on this point; but I believe General Hursookh Rai, referred to in the para. above, died during the year.

PART II—ADMINISTRATIVE.

25. The number of dustaks issued for the realization of revenue during the year aggregated Rs. 3,935 in the districts of this Division, to Rs. 3,674 issued during the previous year. There has been a considerable decrease in the Lahore district, and a considerable increase in the Ferozepoor and Goojranwalla districts. The amount of dustak talubana realized amounted to Rs. 3,035-4; from which the sum of Rs. 2,136-14-0 was expended. It affords me great satisfaction in prominently noticing that no other coercive process of any kind has been resorted to in realizing the land revenue in any of the districts of this Division.

Kham holdings.

26. No estates are held under direct management in any of the districts of this Division.

Tuccavee.

27. Tuccavee advances, aggregating Rs. 6,405, were made during the year under review, to Rs. 4,194 during the previous year. This increase is not confined to any one district, but it is very considerable in Lahore. Rs. 7,409 was collected on account of advances due within the year under report. Rs. 11,537 was the amount of outstanding advances at the close of the year. It is satisfactory to observe that all advances falling due within the year were realized.

Treasuries.

28. The Lahore treasury was managed throughout the year by Mr. Ryall, Extra Assistant Commissioner, with the exception of the two months during which he acted as Judge of the Small Cause Court. During these two months the treasury was managed by Lieutenant Marshall, Assistant Commissioner. The Goojranwalla treasury has been under the management of Mr. Bullock, Assistant Commissioner; during the year, except for one month when he was on tour, and Major Babbage, Deputy Commissioner, held charge. The Deputy Commissioner of Ferozepoor has not stated who managed his treasury. All three were inspected by the Accountant General Punjab, who expressed himself satisfied with the state of the Goojranwalla treasury only.

Note.—Financial Commissioner's.—The following extract regarding the cash transactions is taken from the report of the Deputy Commissioner Lahore :—

“ 37. The cash transactions of the treasury have been managed by the Branch of
“ the Bank of Bengal at Lahore, during the past year. A saving in the treasury
“ establishment was effected by this change.” On the whole, the treasury business

“at the Bank has been conducted satisfactorily. It may be supposed that the
 “treasury office is relieved considerably of work in consequence of this change,
 “yet the treasury office is as fully employed with the preparation of accounts, and
 “the making out of chullans, &c., now, as it was when the whole work was carried
 “on without the aid of the Bank.

30. In Lahore, on the transfer of the treasury business to the Bank of Bengal, the
Treasurer's Securities. native treasurer, Misser Sheo Dass, was retained on a reduced
 salary of Rs. 50 per mensem, and was made custodian of stamps;
 at the same being held responsible for his agents at the different tehseels. His securities
 before the transfer amounted to Rs. 1,00,000, as treasurer of the Lahore and Goojranwalla
 districts, but this was reduced to Rs. 40,000, under the authority of your No. 2,366 dated
 20th May 1867; of this Rs. 15,000 is in Government Promissory Notes, and the balance in
 house property. In Ferozepoor, Sham Soonder is treasurer, Gopal Sahai and Sewnarain
 (Bankers of Rewaree in the Goorgaon district), are securities for him to the extent of
 Rs. 50,000.

31. The Deputy Commissioner of Lahore alone gives the amount of fees received
Fees on private de- on private deposits, Rs. 37-10-5. This amount the Deputy Com-
posits. missioner remarks “is small, and hardly worth the trouble of
 collecting.” These fees are not to be levied any longer under the
 orders contained in your Circular No. 34—1893, dated 17th April last.

32. In Lahore, the Paper Currency circulation has largely increased. The Deputy
Paper Currency. Commissioner of Goojranwalla reports that “Notes have been
 freely cashed, when the coin in hand admitted of it,” and recom-
 mends that Notes be cashed at all treasuries, irrespective of the Circle of issue. Paper
 Currency in the Ferozepoor district is reported to be still in a stagnant state, owing to
 the risk of loss in transit of Notes by post, and the difficulties in the way of getting them
 replaced when lost.

33. In Ferozepoor, the Money Order system works well. In Goojranwalla, however,
Money Order system. the Deputy Commissioner reports that “The Money Order system
 “is now carried on as a branch of the treasury business, no one is
 “willing to accept the agency, it brings very considerable trouble, and no profit worth men-
 “tioning at Goojranwalla.” The Deputy Commissioner of Lahore, in para. 44 of his report,
 states that—“Under the present Money Order system, the rules and forms are so numer-
 “ous, that the system cannot be considered a simple one. The present rules regarding
 “issuing of duplicates, cancellation of orders, and corrections in them, are not well adapted
 “for the convenience of the public.” He is of opinion that—“If the old system of granting
 “privilege drafts to Government servants were extended to the public, the rules applicable
 “to them, with few modifications, would meet all the requirements of the present system
 “of Money Orders. These drafts would be issued by the Treasury officer. It would only be
 “necessary to employ an additional clerk in some treasuries, and the premiums charged on
 “the drafts would more than cover his pay.” I entirely concur in these remarks.

34. The number of cases for disposal was 35,173; of which 34,866 were new
Revenue business. institutions, and 307 were pending at the commencement of the
 year. Of the number for disposal, no less than 35,019 were disposed
 of, leaving only 154 undisposed of at the close of the year. I consider this very satisfactory.

35. There were no appeals instituted, or for disposal in the Lahore district. In Ferozepoor, 12 were instituted, and disposed of with an average duration of 23 days. The

Revenue appeals. Deputy Commissioner of Goojranwalla has, in his statement

No. XVIII, erroneously shown appeals on account of rent which were heard on the Civil side, and included in the returns submitted to the Chief Court. In my own Court there were 79 appeals for disposal, of which 68 were new institutions. The number disposed of was 78, leaving 6 pending at the close of the year.

36. In Lahore, the putwarees were all engaged in Settlement work, and while it is going on, no annual papers are prepared or filed. Similar

Putwarees.

remarks apply to the Goojranwalla district. The Deputy Commissioner of Goojranwalla reports, however, that "they (the putwarees) have been weeded, by inefficient men being discharged." The Deputy Commissioner of Ferozepoor, as regards his district, reports that "the putwarees' papers for three purgannahs were punctually filed, the fourth purgannah, Mokutsur, I believe is under Settlement."

37. In Goojranwalla, the record room is being re-arranged according to the new

Records and Record Rooms.

Settlement list, which is based on putwarees' circles and revenue zails. In Ferozepoor, the record room is reported to be in good order, as far as it can be kept so in the building now used as a kutchery. In Lahore, a small room in one of the old kutchery buildings continues to be used as a record office. The Deputy Commissioner is laboring under great difficulties owing to most of the records being with the Settlement Department, and limited accommodation. He complains that "there is generally more delay in getting out records for reference, than would be tolerated under ordinary circumstances."

38. The Deputy Commissioner Lahore reports the tehseel records and record rooms in his district to be in good order. He inspected them all in his cold weather tour. The record rooms at the tehseel of the Ferozepoor district are all reported to be in good order. The record rooms at tehseels Hafizabad and Wuzerabad in the Goojranwalla district are reported to be in good order. Tehseel Goojranwalla itself is reported to be altogether bad : there being no suitable accommodation.

39. In the Lahore district, the estates of Sirdar Suroop Singh and Sirdar Sadho Singh are still under the management of the Court of Wards.

Courts of Wards.

Sirdar Suroop Singh is now 18 years of age. His jagheer is at Bheekewal, and in ten other villages in the Lahore district. The Deputy Commissioner reports that the young Sirdar lives at Lahore; has given up going to school, and wants looking after. Sirdar Sadho Singh is reported to be now 16 years of age. His estate is at Pudhana. He attends the Government school at Amritsur, and has a fair knowledge of English. The Deputy Commissioner reports having had reason to fear the young Sirdar was getting careless and neglecting his studies, and has requested the Head Master of the Amritsur School to submit occasional reports regarding the Sirdar.

40. In the Goojranwalla district I have to report the release (from the guardianship of the Court of Wards,) of Nihal Singh and Narain Singh, sons of Sirdar Juggut Singh, on the 30th April 1867. There remain in this district only Peer Mahomed and Hossein Khan (sons of Mouladad, who was zaildar of Kolo Tarur) under the guardianship of the Court of Wards. Peer Mahomed is 14 years of age, and Hossein Khan 11 years. Both are learning Persian, and reported to be well behaved.

41. Sirdar Soochait Sing is the only ward under the Deputy Commissioner of Ferozepoor. He is now 14 years of age. A saving of Rs. 794 was effected from his estate during the year.

42. There are, as heretofore, two wards under the guardianship of my Court, viz., Raja Hurbuns Singh, now nearly 19 years of age, and Sirdar Nirundur Singh, a boy of 8 years. The immediate management of their affairs is conducted, as you are aware, by Rai Mool Singh, whose supervision of the estates has been most satisfactory. The report regarding Raja Hurbuns Singh coming of age, and soliciting instructions, was forwarded to you under my predecessor's No. 302, dated 22 November last. Up to the 1st April, Hurbuns Singh had been studying under Professor Crank: he is now reading with Mr. Beddy. My predecessor proposed in his No. 300, dated 22nd November 1867, that Sirdar Nirundur Singh's account of expenditure, should be kept separately from those of Raja Hurbuns Singh from the khurreef harvest of 1867; I have spoken to Rai Mool Sing on the subject, and he informs me that it is almost impossible to separate the items of expenditure, as the Committee appointed to adjust the accounts and arrange for the future management of the household after Raja Tej Singh's death, have laid down a scale for the establishment and household expenditure of the two youths, and it is impossible, unless a fixed scale be determined on, for Sirdar Nirundur Singh to discriminate the items. On the receipt of orders regarding Raja Hurbuns Singh, a report will be made on the subject of Nirundur Singh's future expenditure. The revenue on account of the ten villages of his jagheer, is now credited to him separately in the Government treasury.

PART III.—SETTLEMENTS.

43. This part of the report will no doubt be furnished to you direct by the Settlement Department as regards the Lahore and Goojranwalla districts. **Regular and Summary Settlements.** The Deputy Commissioner of Ferozepoor reports that "the statement under this heading has not yet been received." The settlement of the Mokutsur pergunnah is now going on in the Ferozepoor district.

PART IV.—STATISTICAL AND MISCELLANEOUS.

44. In the Lahore district the fall of rain was 25·7 inches, to 17·4 during the previous year; in Ferozepoor 15·8, to 21·1 during previous year; and in Goojranwalla 33·4 to 34·8 during the previous year. **Rain-fall.** The Deputy Commissioner of Ferozepoor reports that notwithstanding the decrease shown in his returns, the rainy season was very favourable, owing to the rain not having fallen hard, as it did the previous year. The Deputy Commissioner of Goojranwalla again reports, that "the Dyas' rain gauge will not work; after cleaning it will work for a short time, but soon gets out of order. He states "the new pattern rain gauge has not yet been tried."

45. The Deputy Commissioner of Lahore reports that "there have been no changes during the year in the boundaries of the district or of the tahseels." **Changes of boundaries.** The Deputy Commissioners of Ferozepoor and Goojranwalla do not allude to the subject in their reports. In the Goojranwalla district, by the action of the river Chenab, the village of Boorj Ghous was transferred to the Shahpooor district, vide my No. 25—235, dated 31st January last, to your address. In the same way, Rukh

Thakoorpoora was transferred to the Goojrat district, and reported in my No. 126—1159, dated 13th May 1868.

Population. 46. The population by the recent census is reported to be as follows:—

Lahore,	788,902
Ferozepoor,	549,253
Goojranwalla,	550,576
Total,	<hr/> 18,88,631 <hr/>

The Deputy Commissioner of Lahore, however, states, that the figures in his statement are glaringly wrong as regards Eurasians, many of whom have no doubt been returned as Europeans.

Surveyed and assessed area. 47. The statement of survey and assessed area appears to call for no remarks from me. The district statements appear to afford every information on the subject.

Mines and quarries. 48. There are no mines or quarries in any of the districts of this Division, with the exception of kunkur quarries.

Agriculture. 49. The harvest is reported to have been plentiful in the Ferozepoor and Lahore districts. The Deputy Commissioner of Goojranwalla is silent on the subject in his report. The Deputy Commissioner Lahore reports, however, that in Shurrupoor and a few other villages of the Shurrupoor Purgunnah, some damage was done by a hail storm at the end of March last. The district returns furnish full information in regard to the crops cultivated, and it appears to me unnecessary to enumerate them here.

Cultivation. 50. The Deputy Commissioners of Lahore and Goojranwalla are both of opinion that cultivation has increased, though unable to furnish statistics, owing to the putwarees having been engaged in settlement work. In Lahore there has also been a considerable increase in the area of land irrigated from canals. **Irrigation.** Irrigation from the Baree Doab Canal in this district has extended to 3 new villages in the Lahore Purgunnah; to 7 in the Kusoor Purgunnah; and to 16 in the Choonean Purgunnah.

51. The Deputy Commissioners of Lahore and Ferozepoor have no remarks to offer under this head. No new staples appear to have been cultivated. **New staples.** I would invite your perusal of the remarks of the Deputy Commissioner at Goojranwalla, at paras. 58 and 59 of his report, relative to the cultivation of tobacco and lucerne. This officer also reports that some earth nuts received from the Agri-Horticultural Society the year before last, have freely vegetated.

52. Statement No. XXX furnishes the detailed information required under this head. **Stock.** The Deputy Commissioner of Goojranwalla, however, regards the return of stock as "utterly unreliable." He states that "to count the cattle in the Bar and adjoining country would require an army of chupprassies," as the people object to enumeration of their animals, and understate their

number. Under this head the Deputy Commissioner of Lahore reports that there has been considerable mortality among cattle in various parts of the district from small pox and lung diseases, brought on probably by the unusually heavy rains in the cold season. The zemindars consulted, attributed the mortality to cold. The disease was rapid, and very fatal; it did not remain long in any one locality: nor was it contagious.

58. The Deputy Commissioner of Lahore reports that no cattle fairs are held in his district. In the Goojranwalla district cattle fairs are held at **Cattle fairs.** Wuzerabad and Eminabad. The fair at Wuzerabad was not a success, owing to the absence of zemindars at Goojranwalla on account of the settlement.

54. A stallion, "Beer Bul," was sent to the Goojranwalla district, in February last. He is reported to be much admired by the zemindars of the **Improvement of live stock.** Bar, and is located at Hafizabad for their use. In the Lahore purgunnah 128 mares were served by Government stallions, but with what result is not known. In the Sharukpore purgunnah there are 4 Sirsa bulls: 22 calves were born. The Deputy Commissioner of Lahore also reports that, during the year he procured from the Hissar Cattle Farm, 6 (six) rams of improved breed, which were made over to Mr. G. Davies of Lahore, who has recently obtained a grazing lease of rukh Aulock Outar for 10 (ten) years, for the purpose of establishing a large sheep farm.

55. The Deputy Commissioner of Lahore alone, I regret to observe, notices this subject in his report. No new roads are reported to have been **Communications.** opened out during the year in the Lahore district. The main roads of this district are all reported to be in fair order, with the exception of the road from Raiwind to Kusoor, which is much in want of re-metalling.

56. The Deputy Commissioner of Lahore reports that as yet, the new carriage **Labor. Carriage rules.** rules have had no effect in his district in increasing the supply, or facilitating the obtaining of carriage. The Deputy Commissioner states, that though the rates are high, carriage is never supplied, or voluntarily, to Europeans or to Government officers, and that at Lahore it has come to be the case that a European cannot obtain a cart or a camel without an order from him. The carriage chowdree is reported to be one only in name. He can never supply carriage when wanted, and it appears that the tehseel officials do all the work, while he appropriates all the fees; for he can do nothing of himself without an order from the Tehseeldar. I would especially invite your perusal of the detailed remarks on this subject by Mr. Smyth, Officiating Deputy Commissioner Lahore, at paras. 64 to 66 of his report: they are too lengthy for me to extract here. The Deputy Commissioners of Ferozepoor and Goojranwalla offer no opinion on the working of the new carriage supply rules. I hope to make a separate reference on the subject.

Note.—Financial Commissioner's.—The passage referred to is extracted below :—

" The new carriage rules have been perhaps too short a time in operation to enable
 " an opinion to be formed in regard to their ultimate effect in increasing the
 " supply of carriage. They certainly as yet have had no appreciable effect in
 " this district in increasing the supply, or facilitating the obtaining of carriage.

" At Lahore it has come to be the case, (I don't know whether it was so in former years or not,) that a European cannot obtain a cart or a camel by private negotiation, or without the orders of the Deputy Commissioner. Only the other day, an officer in high employ could not obtain one cart to carry a tent from Anarkully to Meean Meer, without having first to come to the Deputy Commissioner. There is a carriage chowdree at Lahore, but he is only a chowdree in name. He never can supply carriage when wanted, and it seems to me that the tehseel officials do all the work, while he appropriates all the fees; at any rate, the fees are paid to him, and he can do nothing of himself without an order of the Tehseeldar. Carts or camels are not kept for hire in Lahore or the neighbourhood. Europeans when they want carriage, generally give but short notice, and there being no free carriage available at the moment, the chowdree cannot supply it without impressment. He is afraid to impress on his own responsibility, and so he refers the applicant to the Deputy Commissioner, who issues an order to the Tehseeldar to assist; armed with this order the chowdree and tehseel officials impress the first carriage they can find, if disengaged or unladen so much the better; but if they cannot find empty carriage, and if the order is sufficiently urgent, they do not hesitate to seize carriage hired by private traders. They watch the carriage to the *Mundes*, and the moment the load is off, they pounce down upon the carriage and take it away without compunction, though the owners may be under engagements to other parties. High though the rates are, I doubt whether carriage is ever supplied voluntarily to Europeans or to Government officers; I do not understand the real reason of the repugnance with which carriage is supplied to Government or to Government officers, but that it is supplied unwillingly I have no doubt; and yet native traders can, without assistance, procure any carriage they require. The evils of the present system are patent. The demand for carriage at Lahore by Government officers is so great, especially at certain seasons, that I believe carters avoid the place as much as possible, and the interference with trade is serious. The complaints against the present system are numerous: the cartmen complain of oppression; the traders of Lahore, and the Members of the Municipal Committee, complain of the injury done to the trade of Lahore; the European members of the community complain that they cannot obtain carriage, though they are willing to pay a fair price. It may be that the present high rates, by making the occupation of carriers remunerative, will in time remove these evils, but as yet they have had no beneficial effect. In some respects, a strict adherence to the rules is impracticable, especially in regard to indents and payment of half hire in advance."

57. You will yourself observe, on a reference to the district statements, how general has been the rise in the prices of the more common articles of consumption. The Deputy Commissioner of Lahore has afforded full information on the subject in his report. He shews clearly that the rise has become more considerable during the last three years. He attributes the rise to "the opening of the Mooltan Railway, which affords a ready means of export for the surplus produce of this part of the province." The Deputy Commissioner of Goojranwalla under

Ranges of prices.

this head remarks, that "the plentiful spring rains this year have afforded a full wheat harvest, otherwise the country would have suffered something approaching to a famine."

58. Tree planting appears to have engaged the attention of all the Deputy Commissioners of this Division, who appear to have taken great pains in trying to induce the zemindars to take to it. The Deputy Commissioner of Lahore reports that several native gentlemen and zemindars came forward with offers to plant trees in Government rukhs on certain conditions, which were reported to you direct by Deputy Commissioner in his letters marginally noted. The proposition is reported to be still before you, and pending orders, the scheme is held in abeyance.

Arboriculture.

No. 288, of 18th March 1867.
No. 264, 10th August 1867.

59. The Deputy Commissioners of Lahore and Ferozepoor have not alluded to this subject in their reports. The Deputy Commissioner of Goojranwalla, who alone notices the subject, reports that there are no fuel plantations in his district, and adds, that he does not see from where fuel for the Railway is to be obtained. A special report has been called for in regard to the supply of fuel for railway in this district, under instructions received with your No. 2571, dated 23rd instant.

Fuel plantations.

61. The Deputy Commissioners of this Division have no remarks to offer under this head.* The Deputy Commissioner of Lahore reports that "if there have been any partitions during the year, they have been effected in the Settlement Department." None (the Deputy Commissioner's report) have been ordered by the district officers.

Partitions.

62. The Deputy Commissioner of Lahore, who alone notices this subject, reports as follows:—"Many new villages have been founded in recent years, especially in rukh lands granted or sold by Government. If the grant is of any considerable extent, the grantee immediately sets about founding a village, and gives it his name. Ajoodhiapoor (named after Dewan Ajoodhia Pershad), Nubbeepore (after Nubbee Bux), Ruttunpoor (after Dewan Ruttun Chund), Kotee Doonee Chund (after Doonee Chund, Vakeel), and many others, are instances. Some of these new villages are of small extent, but they have generally, I believe, been admitted to separate recognition in the settlement now in progress."

New locations.

63. The district returns speak for themselves. There has been a very considerable increase in the number of transfers of land by sales and mortgages by private agreement in the Ferozepoor and Goojranwalla districts. In Lahore there has been a considerable increase in the number of transfers by mortgages, while there has been a decrease by seven in the number of transfers by sales. The Deputy Commissioner of Goojranwalla states, the increase in his district is attributable to "parties buying out others in order to improve their title at Settlement, and also to acquire land, and get it recorded in their own names at Settlement." I have no doubt this is the case, but it appears strange that in the Lahore district, where also settlement operations were in progress, there should be a decrease.

Transfers of Malgozaree lands.

64. The Deputy Commissioner of Lahore alone offers any remarks on this subject. He states that "land fetched by private sale, Rs. 20 an acre, as compared with Rs. 28 in the preceding year. It sold for 28 years' purchase of the Government revenue, as compared with 31 years' purchase in the preceding

Value of land.

“year. There has been a falling off to some extent in the selling price of land during the
“year. On the other hand, land was mortgaged for higher sums than in the preceding year.”

65. In the Goojranwalla district an uniform rate of one per cent is levied; in Ferozepoor the rate has lately been raised from 12 annas to 1 rupee. In Lahore the rates rule at Rs. 1-9-0 on cereals &c., and Rs. 3-2-0 on piece goods, metals, &c. In Kussoor, the rate has been raised lately from Rs. 1 to Rs. 1-9-0 per cent *ad-valorem*.

66. The Deputy Commissioners of Ferozepoor and Goojranwalla wish the system of municipal taxation extended to many other towns of their respective districts; but without adducing any special grounds for their opinion, except indeed, that Deputy Commissioner Goojranwalla considers there should be an equality, or rather an universality of taxation.

67. The subject calls for full consideration, for it is by no means a necessary consequence that the introduction of the octroi system must be followed by local prosperity.

68. The Deputy Commissioner of Lahore proposes to review the whole system of municipal taxation with the assistance of the Municipal Committee; and it would be well, I think, that advantage should be taken of the constitution of municipal bodies throughout the province, that instructions should be issued for a general revision of the octroi system, which, after so many experiences, is as far as ever from being governed by rules of general application.

69. In the Ferozepoor and Goojranwalla districts, there were no suits in which Government was a party. In the Lahore district there were sixteen such. The Deputy Commissioner reports that—“All the cases except one, were tried in the Settlement Courts, all were of an unimportant character, except, perhaps, one, in which the Lumbardars of Choonean sued to establish their right to the waste broken ground strewed over with bricks and ruins in the immediate vicinity of the town of Choonean. The plaintiffs (Lumbardars) did not persevere with the claim, and the case went against them by default.” The case shewn in the returns as decided against Government, is reported by the Deputy Commissioner to have been a petty one for a piece of rukh land, to which it was not thought necessary to press the claim of Government.

70. The new kutchery building at Lahore is reported to be progressing favorably; the tehseel and abkaree buildings of this district are said to be in good order. As regards the Goojranwalla district, the Deputy Commissioner reports himself satisfied with the new tehseels at Hafizabad and Wuzerabad; as regards the latter, however, he states it affords no accommodation for chupprases. The Deputy Commissioner Ferozepoor reports that the state of the revenue buildings in his district is satisfactory.

71. The Deputy Commissioner Lahore reports that his district only wants a new tehseel at Lahore, to complete the revenue buildings of the district. The Deputy Commissioner of Ferozepoor reports that the suddur kutchery alone requires to be renovated. The Deputy Commissioner of Goojranwalla complains only of the suddar tehseel, which he states to be a dilapidated, old, nuzzool building, with insufficient accommodation.

RAWULPINDEE DIVISION.

9. The Hon'ble E. L. Brandreth, the Commissioner, held charge of the Division till October, when he assumed the appointment of Additional Financial Commissioner, but shortly after proceeded to Calcutta as Additional Member of Council. Major J. E. Cracroft officiated as Commissioner till the end of the year, when he too was relieved by Mr. P. S. Melvill. The report on the administration of the Division has been submitted by the latter officer, and the following extracts are taken therefrom :—

PART I.—FISCAL.

1. There was a net decrease in the land revenue of Rs. 4,156 during the year, owing to a large excess of diluvion over alluvion in all the districts of the Division, and to the grants of inams to influential persons in the Shahpoor district.

2. Out of a demand of Rs. 21,38,903, there were Rs. 7,964 in balance; Rs. 1,195 are in train of liquidation, being suspensions on account of calamity of season in Rawulpindee and Shahpoor. The nominal and doubtful balances, aggregating Rs. 6,739, are chiefly on account of land declared to be rent free and diluvion. There is a small irrecoverable balance in the Shahpoor district of Rs 30, owing to calamity of season.

3. The income has augmented from Rs. 99,047 during the eleven months of 1866-67, to Rs. 1,19,431 during the whole of 1867-68, shewing an increase of Rs. 20,384. This increase is found to pervade the different headings of fluctuating revenue, except waste lands brought under assessment; and, as regards miscellaneous revenue, it is mainly attributable to the following items, viz :

Grazing dues by enumeration of cattle,	..	..	..	Rs.	5,468
Do. by leases of grazing grounds,	...	..	..	„	6,023
Sujjee in Shahpoor,	...	...	...	„	4,280
“Other items,”	...	..	...	„	13,844

The amount of grazing dues advances steadily from year to year. The anticipation of the Deputy Commissioner of Shahpoor in last year's report regarding the increase of sujjee revenue, has been realized. The great increase in other items, is chiefly owing to a large sum, viz. Rs. 14,000, received in the Goojrat district on account of settlement fees.

There is, however, one large item of decrease shewn in the district statement, viz. Rs. 11,944, sale proceeds of wood. The largest portion of this appertains to the Rawulpindee district, and is attributed by the Deputy Commissioner to the unusually large quantity of timber purchased by the Public Works Department during the previous year; to a large quantity of Rukh land, 30,000 acres, having been made over to the Military authorities for the supply of grass to the mounted troops at Rawulpindee; and to the depression of trade caused by the cholera.

4. I beg to annex an extract from the report of the Deputy Commissioner Jhelum regarding gold washing :—"There has been a steady falling off in the income from gold washing. Some years ago I reported that the income from this peculiar trade was about Rs. 500 annually. The fact is, that it is a mark of extreme destitution to be engaged in gold washing as it is conducted here; and when I state that the demand for labor of all kinds is on the increase, so that even a reaper can now-a-days earn his 8 annas per diem, I think, under these circumstances, it is a good sign to see the gold washing trade dwindle. It is a fact that few people are aware of, that the naked backed coolie seen stooping with his sickle in the corn fields, is actually receiving an equivalent to that of an ordinary Mohurrir. The reaper receives his wages in grain it is true, but on conversion into money, the value of the daily bundle he takes away with him is fully 8 annas."

5. There is an increase of Rs. 2,119 in the revenue of 1867-68, over the 11 months of the preceding year; but there is a decrease of Rs. 2,178 in the corresponding 11 months of the year under report in the Rawulpindee and Shahpoor districts. **Abkaree.** The high price of grain and goor, and the epidemic which prevailed near Rawulpindee, were causes unfavorably influencing the spirit trade. In the Rawulpindee and Jhelum districts, the worst quality of liquor was most generally consumed, whereas the medium quality was chiefly in demand in Goojrat and Shahpoor. As regards Rawulpindee, the camp-followers in the different military stations would account for this difference, but I do not understand why it should be found in Jhelum, which, in the character of its population, is very similar to Goojrat and Shahpoor. It is to be observed, that there is an uniform increase in the still-head duty throughout the Division.

6. The net income has advanced from Rs. 22,123 to Rs. 27,291, or taking the eleven months of 1867-68, to Rs. 25,042. **Excise on Drugs.** The actual proportionate increase in the collections from drugs, was larger than the above figures indicate, and is found in all the districts of the Division; but the receipts from fines and forfeitures were about 1,000 Rupees less than in the preceding year, and this has caused the Goojrat district to shew a falling off. A lease of the drug mehal of the Rawulpindee district to Khuzan Singh, has recently been sanctioned for 5 years.

7. The following tabular statement shows the number of licenses of each description granted, and the amount realized in each district, exclusive of deductions made from official salaries. **License Tax.**

	CLASS I.		CLASS II.		CLASS III.		CLASS IV.		CLASS V.		CLASS VI.		No. of licenses granted.	Amount of tax collected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.		
Rawulpindee,	2	400	10	1,000	74	1,480	291	2,910	3,562	14,248	3,939	20,038
Jhelum,	1	200	3	300	43	860	162	1,620	1,619	6,476	1,828	9,456
Goojrat,	35	690	225	2,250	1,333	5,332	1,593	8,272
Shahpoor,	28	560	104	1,040	1,175	4,700	1,307	6,300
Total,	3	600	13	1,300	180	3,590	782	7,820	7,689	30,756	8,667	44,066

<i>Average from License.</i>					Total tax levied.	Amount expended for establishment.	Net amount credited to Government.
Rawulpindee,	...	5-9-6,	...	...	22,038	380	21,658
Jholum,	...	5-2-1,	...	...	9,456	319	9,137
Goojrat,	...	5-6-0,	...	...	8,628	270	8,002
Shahpoor,	...	5-2-11,	...	...	6,820	122	6,172
Rs. ...					46,942	1,091	44,975

8. The salt revenue amounted to Rs. 35,89,321, shewing a decrease of Rs. 3,53,855, if the 11 months of 1866-67 be compared with the corresponding months of 1867-68. The Collector estimated the income for 1867-68 at 38 lakhs. But it is to be observed, that there was an extraordinary activity in the salt trade in 1866-67, and that in 1867-68 the trade was much reduced by the decreased consumption of the people generally, owing to the very high price of grain, and by the scarcity of fodder. The decrease, therefore, is only such as might have been expected under the circumstances. The Customs Preventive establishment appears to have worked efficiently.

9. There has been a falling of Rs. 400 in foreign bill, adhesive, and bill of exchange stamps, owing to the general depression of trade, and the Money Order system. On the other hand, the income from judicial stamps has increased by Rs. 47,930, leaving a net increase of Rs. 47,530. Taking the 11 months of 1867-68, corresponding with those comprised in the report of the previous year, the increase is Rs. 33,973. The improvement in this source of revenue is owing to the operation of Act XXVI of 1867, and to the facilities afforded to the population for purchasing stamps by the appointment of vendors in every town.

10. There is an excess of income from land reclaimed over land lost, amounting to Rs. 5,524. In the previous year's report, an increase to the Government revenue from this source was recorded of Rs. 3,658.

11. 258 acres of land have been appropriated in the Division, almost entirely for roads; and 8 acres have been restored to the former proprietor. As regards the working of the new rules for appropriating land, I beg here to extract the following remarks from the report of the Deputy Commissioner of Rawulpindee:—

“ The compensation for the lands taken up this year was amicably adjusted, and private purchase effected; and in all cases when the plots required are small, this can be done without any difficulty.

“ But lands in the vicinity of towns or cantonments are becoming so valuable, that no arrangement whatever can be effected. The owners refuse all offers of cash compensation. It is not that they demur at the sums offered, but they decline to give up their land for money at all: they demand other land in exchange. This is quoted now, because during the year under report, endeavours were made to acquire by private agreement a large area required for the new arsenal building at Rawulpindee, but the

“ owners of the lands steadily refused any terms, holding out for other lands in exchange, though 20 years' purchase was offered.” The Deputy Commissioners of Goojrat and Shahpoor state that the rules work well.

12. Grants aggregating Rs. 3,627 were assigned during the year. Of this sum, Rs. 2,945 appertain to the Jhelum district, and nearly the whole of the cases involving this amount were reported by the Settlement officer in 1864, but orders on them were received during the last year. The lapses in the Division amounted to Rs. 2,309.

13. At the commencement of the year there were 306 pensioners with pensions aggregating Rs. 55,824. One pension of Rs. 12 was transferred to another Division, 16 of Rs. 1,169 lapsed, 9 pensions of Rs. 667 were received by transfer or newly granted. The number of pensioners, therefore, at the close of the year was 298, with pensions amounting to Rs. 55,310.

PART II.—ADMINISTRATIVE.

14. (1) *Dustuks*.—In the Goojrat district the number of dustuks issued rose from 40 to 353, owing to the uncertainty the revenue payers were under as to whether the revised or the old settlement was to be enforced, and the consequent delay which subjected them to the temptation of spending a portion of what they would otherwise have paid in without hesitation. In Jhelum and Shahpoor no dustuks were issued. It is to be hoped that irregular methods of acting on the diltary, are not adopted in these districts. In Rawulpindee there were 495 dustuks issued, to 357 in the previous year. No other coercive measures were adopted.

15. Rs. 16,060 were outstanding during the year; Rs. 8,803 were recovered, leaving a balance of Rs. 7,557 at the close of the year. Rs. 2,470 were advanced during the year, of which Rs. 1,350 appertain to Jhelum. The entire sum newly advanced, was for wells and bunds for irrigation. The question of sanctioning advances for bunds or dams for irrigation, alluded to in last year's report, is now under the consideration of Government.

Treasuries,	16. Rawulpindee.—Mr. Delmerick,	9 months.
	Mr. Raynor,	3 do.
Jhelum,	{ Captain Palmer, Captain Harrington, Major Paske,	8 do.
		4 do.
Goojrat,	{ Mr. Wilkinson, Mr. Owen,	8 do.
		4 do.
Shahpoor,	{ Mr. Marshall. Hadee Hosein Khan. Mr. Spencer.	

The management of all the treasuries was efficient, except that of Goojrat, the business of which was not transacted with punctuality. The Deputy Commissioner refers to the incapacity of his head clerk through illness and partial blindness, and the supineness of his second clerk.

The Deputy Commissioner has now been called on to report on the state of these officials.

The following remarks are extracted from the report of the Deputy Commissioner
New system of account. Rawulpindee :—

“ As yet the new system of account has worked satisfactorily, though the work of the Treasury office has been considerably increased thereby. Where one ledger and one day-book were considered sufficient for all purposes under the old system, no less than 36 separate schedules, &c., exclusive of cash-book, have now to be brought up almost daily. The new system would be preferable to the old, if the number of treasury clerks had been increased in ratio to the increase of work : at present the office is scarcely able to cope with the work.”

In Jhelum and Shahpore the system is said to work well.

Treasurers' securities. These have all been attested, or are in process of attestation.

Paper Currency. 17. Notes were issued as per following detail :—

Rawulpindee,	..	..	Rs.	3,04,650
Jhelum, ...	..	..	„	25,870
Goojrat, ..	...	..	„	36,740
Shahpoor,	..	...	„	51,370
Total,				4,18,630

There can be no doubt that paper money is not well adapted to the requirements of natives, who, as a rule, do not wear pockets, and wrap their money in their waist-bands or turbans, where anything like paper is apt to become spoilt by rain or perspiration. Not a fraction has been paid into the Government treasuries on account of the demands of the State; still, it is to be hoped, that in time the advantages of the system will be appreciated.

18. The following figures show the Money Order transactions in the districts of **Money Order system. Rawulpindee, Jhelum, Goojrat, and Shahpoor :—**

DISTRICTS.	ORDERS ISSUED.		ORDERS CASHED.	
	No.	Amount.	No.	Amount.
Rawulpindee,	608	80,493	879	47,886
Jhelum,	345	17,121	Not given.	8,585
Goojrat,	394	19,785	Ditto.	7,562
Shahpoor,	542	27,990	98	6,721

19. There were 17,459 cases for disposal, of which 16,866 were decided, and 593 Revenue business. were pending at the close of the year.

The following table shows the amount of work disposed of in each district :—

DISTRICTS.	Cases for disposal.	Decided.	Pending.
Rawulpindee,	5,932	5,683	249
Jhelum,	4,745	4,612	133
Goojrat,	1,556	1,549	7
Shahpoor,	5,226	5,022	204
Total,	17,459	16,866	593

20. 172 appeals were disposed of in the Commissioner's office, and 17 were pending at close of the year; the oldest of which was pending from 11th September 1867. This case has since been disposed of. No appeals were preferred to Deputy Commissioners.

Revenue appeals.

21. The Deputy Commissioner of Rawulpindee complains, that as a rule, the old putwarees of his district are not efficient. Those of Jhelum and Shahpoor are spoken of as being competent. The Deputy Commissioner of Goojrat makes no remarks on his putwarees, as they were employed in the Settlement Department during the year.

Putwarees.

22. The arrangement by villages has been adopted in the Rawulpindee district, and is decidedly successful. In the other districts of the Division, the records are said to be in good order. There is a want, however, of accommodation in three of the tehseels of the Rawulpindee district, as reported by the Deputy Commissioner.

Records and Record Rooms.

23. There are only 3 estates under the management of the Court of Wards in this Division; one in the Rawulpindee, one in the Jhelum, and one in the Goojrat district; viz.,—those of Kurm Khan, Shere Khan, and the orphan heirs of Sirdar Bishen Sing, which were fully noticed in last year's report. The management of these estates seems to be satisfactory.

Court of Wards.

PART III.—SETTLEMENTS.

24. Rawulpindee for 10 years: date of final report October 1862.

Nature and term of Settlements.

Jhelum.—Existing settlement will expire on 30th April 1874.

Goojrat.—Revised settlement just completed, and not yet reported.

Shahpoor.—Unders the orders of Government passed an Captain W. G. Davies' settlement report, the settlement effected by that officer, and that previously made, will continue without revision until the official year 1880-81.

PART IV.—STATISTICAL AND MISCELLANEOUS.

25. The following figures show the quantity of rain which fell during the period
Rain-fall. under report, as compared with the 11 months of 1866-67.

	Years.	Total inches.	Tenths.
Rawulpindee, ...	1866-67,	21	9
	1867-68,	16	2
Jhelum, ...	1866-67,	29	7
	1867-68,	21	5
Goojrat, ...	1866-67,	35	8
	1867-68,	30	4
Shahpoor, ...	1866-67,	11	2
	1867-68,	17	4

The rain has not only generally been less in quantity than in preceding year, but it fell at unseasonable periods, hence the harvests were inferior, and grain has stood at very high prices.

The Deputy Commissioner Shahpoor remarks that the “drought continued up to the month of February last, although, in comparison with the previous year, the rain-fall was in excess. The villagers experienced great distress from want of fodder for their cattle, particularly those in the *Bar*, whose chief livelihood is derived from the herds of cattle. Large numbers of these died, and numbers were taken to more favoured districts.

There was generally a great scarcity of fodder, and the price of grain was very high. The villages in the Salt Range, however, had good harvests.

26. The area of each district is given in the following
Area. tabular return :—

DISTRICTS.	TOTAL AREA IN SQUARE MILES.			
	Cultivated.	Waste.		TOTAL.
		Culturable.	Unculturable.	
Rawulpindee, ...	1,496	315	4,401	6,212
Jhelum, ...	1,193	417	2,310	3,910
Goojrat, ...	959	550	276	1,785
Shahpoor, ...	662	3,249	787	4,698
Total, ...	4,310	4,521	7,774	16,605

27. The village of Adekote was transferred from the Dera Ismail Khan district, to
Change of boundaries. the Khooshab tehseel of the Shahpoor district.

28. The total population of all classes of the Division, according to the census recently taken, is 21,97,387, as per following detail :—

	Rawul Pindée.	Jhelum.	Goojrat.	Shahpoor.	Total.
Europeans,	2,072	42	25	14	2,153
East Indians, and other mixed classes,	125	19	24	2	170
Sikhs,	24,355	...	20,653	3,122	48,130
Hindoos,	60,720	62,976	53,174	53,590	230,460
Mahomedans,	621,169	434,157	537,696	305,507	1,898,529
Others,	2,815	3,794	4,775	6,561	17,945
Total,	711,256	500,988	616,347	368,796	2,197,387

29. The assessed areas, assessments, and rates per acre of each district, are noted below in acres.

Districts.	CULTIVATED.			UNCULTIVATED.				Total area assessed.	ASSESSMENT.			
	Irrigated.	Unirrigated.	Total.	Grazing lands.	Culturable.	Unculturable.	Total.		Gross amount.	Rate per area cultivated.	Rate per area on culturable land.	Rate per acre on area of settlement.
R. Pindée.	16,642	940,856	957,498	...	270,408	2,750,101	3,020,509	3,978,007	731,744	0 12 2	2 9 6	0 2 2
Jhelum,	71,460	692,385	763,845	151,885	258,825	1,327,735	1,738,445	2,502,290	619,027	0 12 11	0 9 8	0 3 11
Goojrat,	166,121	447,927	614,048	45,575	352,288	176,345	528,633	1,142,681	521,907	0 13 11	0 8 7	0 7 3
Shahpoor,	252,800	170,880	423,680	...	2,079,360	50,368	2,583,040	3,006,720	860,188	0 13 7	0 2 4	0 1 11
Total,	507,023	2,252,048	2,759,071	197,460	2,960,881	4,304,549	7,870,627	10,629,698	2,232,866	...	...	...

There are no Government works for the purposes of irrigation in this Division. The land entered above as irrigated, is that irrigated by private individuals.

30. With the exception of the salt mines worked by Government in the Salt Range, there are no mines in the districts of this Division.

Crops cultivated.

Acres.

31.	Rawulpindée,	410,966	Rawulpindée cultivates largest, and Shahpoor the smallest, extent of wheat and other food crops.
	Jhelum,	..	..	286,077
	Goojrat,	..	..	257,621
	Shahpoor,	..	..	137,906
	Rawulpindée,	456,333	Grain.
	Jhelum,	..	..	862,448
	Goojrat,	..	..	242,809
	Shahpoor,	..	..	122,897
	Jhelum,	59,544	Oil seeds are most extensively cultivated in Jhelum.
	Rawulpindée,	..	..	37,524
	Goojrat,	..	..	35,864
	Shahpoor,	..	..	3,548

				Acres.	
Goojrat,	9,822	Sugar in Goojrat.
Shahpoor, ... ..	..	..	..	656
Jhelum, ... ..	..	..	..	419
Rawulpindee, ... ..	..	..	..	270
Shahpoor,	2,182	Opium in Shahpoor.
Goojrat, ... ..	..	..	..	367
Rawulpindee, ... ..	..	..	..	199
Jhelum, ... ..	..	..	..	144
Rawulpindee,	3,035	Tobacco in Rawulpindee.
Goojrat, ... ..	..	..	..	2,904
Jhelum, ... ..	..	..	..	1,174
Shahpoor, ... ..	..	..	..	1,009
Shahpoor,	11,677	And Vegetables in Shahpoor.
Jhelum, ... ..	..	..	..	10,901
Goojrat, ... ..	..	..	..	9,092
Rawulpindee, ... ..	..	..	..	7,703

The rubbee harvest consists principally of wheat, gram, barley, tobacco, and opium; and the khurreef crops are rice, jowar, indian corn, bajra, sugar, cotton; vegetables are common to both harvests: oil seeds are mostly produced in the rubbee.

32. With the exception of the Shahpoor district, the area under cultivation in the districts of the Division during the year under report, was in excess of the preceding year. The decrease in Shahpoor is attributed to the want of seasonable rains, and the usual floods from the river. Though there was a decrease in the general cultivation in the Shahpoor district, the cultivation by inundation canals is steadily on the increase.

In addition to the canals previously constructed, 3 new cuts from the river, and a branch from the station canal were made during the year; and 9 wells in the district of Rawulpindee; 8 wells and 1 bund in Jhelum, and 6 wells in Goojrat, were constructed.

33. In the Rawulpindee district, the Egyptian cotton seed received from the Financial Commissioner has been distributed and sown. Some China Grass obtained from Kangra has also been planted, and is thriving well; and English oats and barley has been planted in the hills at Chuttar, with a view to producing seed for distribution. No new staples have been introduced into the remaining districts.

Stock. 34. The following table shows the stock of each district:—

DISTRICTS.	Cows and Bullocks.	Horses.	Ponies.	Donkeys.	Goats & Sheep.	Pigs.	Camels.	Carts.	Ploughs.	Boats.
R. Pindee, ...	227,353	5,020	2,406	15,529	196,367	72	12,185	134	82,975	65
Jhelum, ...	284,462	937	1,806	7,483	119,046	...	8,010	76	88,088	328
Goojrat, ...	284,857	9,835	5,016	12,659	52,164	...	1,096	254	72,254	200
Shahpoor, ...	209,890	2,071	2,486	11,914	197,351	...	13,555	312	45,048	89

35. In the Rawulpindee district the breed of horses is reported to be improving year by year, which is attributable to the impetus given by the annual show and fair held at Rawulpindee. 173 colts and fillies attended the fair from the Jhelum district, and obtained prizes to the extent of Rs. 627. Major Smyly, Deputy Commissioner, reports that the horses bred in the Goojrat district are in great request, and purchasers come from the *Manjha* and other parts to buy up the young colts and fillies before they are a year old. In regard to improving the breed of horned cattle, 14 bulls have been obtained for the Rawulpindee district from the Cattle Farm at Hissar; 6 for the Jhelum; and 10 for the Shahpoor district.

The Deputy Commissioner Shahpoor makes the following remarks on the Merino sheep;—"Three Merino rams from the flock in the Salt Range, have been given to sheep owners in the *Thul*: their progeny are to be carefully marked. The flock of merinos is thriving very well, and has increased considerably since they came here. There are now twenty-five altogether large and small in the flock."

Sanction has recently been accorded to the establishment of a cattle fair at Shahpoor.

36. The main line of traffic in the Division is the Lahore and Peshawur road. The districts are intersected with unmetalled roads, some of which are partially bridged. The repair of these roads is now a serious expense, and the time has come when new lines must be taken up with great circumspection. Within the last two or three years, new roads have been opened in the Salt Range in the Shahpoor district.

The water communication between Attock and Mukkhad is not said to be increasing, owing to the ever varying state of the river.

37. The wages of skilled and unskilled labor per diem, and hire of carts, camels, donkeys, and boats, are noted below:—

DISTRICTS.	Wages per diem.		Cart per day.	Camel per day.	Donkeys per score, per day.	Boat per diem.
	Skilled.	Unskilled.				
Rawulpindee, ...	10 to 12 As.	3 to 5 annas,	8 As. per bullock, 12 annas on hill road.	8 annas.	5 Rs. per score.	8 to 12 Rs. per mensem.
Jhelum,	4 to 8 do.	2 to 3 do.	8 As. per bullock.	6 to 8 As.	3-12 do.	1 R. to 2-4 per diem.
Goojrat,	4 to 5 do.	2 to 3 do.	14 As. per pair of bullocks.	8 annas.	3-12 do.	8 annas.
Shahpoor,	7 annas, ...	3 annas.	12 Annas with 2 bullocks.	8 annas.	3-12 do.	8 Rs. per mensem.

The supply of labor is not equal to the demand at Rawulpindee, hence the price of labor is higher here than in the other districts where there is less demand for it.

Major Hall, Deputy Commissioner Rawulpindee, reports that the new carriage rules have not as yet had the effect of creating a special class of carriers, and even were the rates of hire doubled, they would not have that effect for years. Owing to the limited supply of carriage available in the Rawulpindee district, it is often found difficult to meet the large demand made at Rawulpindee and Murree. A full report on the subject has been made in Commissioner's letter No. 95, dated 1st May 1868.

38. The prices of grain and other articles of food has been much higher in 1867-68, than in 1866-67. This rise in price is attributed to export, to bad harvests, and to the increasing wealth amongst the people.

Ranges of prices.

In the Rawulpindee district, 124,913 seedlings have been planted on road sides, in groves, and in the vicinity of public buildings. Some area has been sown with tree seeds, and 687 miles of furrows, on the sides of roads, sown with seed. In Jhelum, 20,000 young trees, and in Goojrat, 63,399 have been planted out. 297 acres on the banks of nullahs and in ravines, have been sown with sheeshum seed in the Jhelum district during the past year. The Deputy Commissioner Shahpoor reports, that arrangements have been made to have all the inundation canals in his district bordered by trees, and when new grants of land are given, one of the conditions of the grant is that a portion of the land shall be planted with trees. The reports of all the district officers shew that much attention is being paid to this important subject. The Deputy Commissioner Goojrat states that "all rukhs, &c., and fuel preserves are strictly conserved, regard being had to the prospective requirements for railway purposes." It will be seen from the Deputy Commissioners' reports, that renewed efforts were made in this matter on the receipt of the Financial Commissioner's Circular No. 6 of 1868.

Arboriculture.

40. Six "zumcendaree" mouzahs have by partition become imperfect putteedaree estates in the Rawulpindee district. In Rawulpindee, there were 412, in Jhelum 295, cases of partition instituted, but many of these suits were abandoned and fell through; and, of course, in the majority of cases, the partition being of small plots, no alteration of tenure ensued. The Deputy Commissioners of Jhelum, Shahpoor, and Goojrat, do not mention the number of villages in which the tenure was modified. A small village has been located by Futteh Khan Noon, in the rukh land that was leased to him by Government.

Partitions.

Transfers of malgoozaree lands.

41. The following table shews the areas of land sold and transferred by order of Court, and private agreement:—

DISTRICTS.	SALE BY ORDER OF COURT.				TRANSFERS BY PRIVATE AGREEMENT.							
	No. of cases.	Area of land.	Yearly jumma.	Value realized by sale or decree.	Sales.				Mortgages.			
					No. of cases.	Area of land.	Yearly jumma.	Amount agreed.	No. of cases.	Area of land.	Yearly jumma.	Amount for which mortgaged.
Rawulpindee, ...	...	...	...	...	194	611	519	15,825	80	613	574	9,250
Jhelum, ...	1	7	8	205	150	457	560	9,593	59	967	852	9,600
Goojrat, ...	...	...	...	...	1	0-2-0	0-6-0	21-8	20	184	168	1,857
Shahpoor, ...	4	143	71	1,760	50	1,651	513	12,110	145	4,800	2,584	45,381

The large number of mortgages in the Shahpore district is attributed to the bad harvests of the previous two years, and the consequent want of the necessaries of life. Sales by order of Court realized amounts equal to 25 years' purchase, more or less, in the Jhelum and Shahpore district. The rates by private sale and mortgage are as follows:—

	<i>Sale.</i>	<i>Mortgage.</i>
Rawulpindee, . . .	30 years' purchase.	16 years' purchase.
Jhelum, . . .	17 do.	11 do.
Goojrat, . . .	Exceptional.	1 and a fraction.
Shahpore, . . .	23½ years' purchase.	18 years' purchase.

The value of land is shewn to be steadily increasing.

42. The octroi is the only municipal tax levied in this Division; except at Murree, where there are other sources of taxation, such as house rates, &c.
Municipal taxation. The whole subject of the octroi tariff is now under revision, in accordance with the orders of Government.

Government suits. 43. There were no suits in which Government was a party.

44. New tehseel buildings are urgently required for the tehseel establishments of Attock and Futtehgung of the Rawulpindee district; at Tullegung of the Jhelum district; and at Goojrat.
Revenue buildings.

In Shahpore, the only tehseel building still required is that of Bhera, provision for the construction of which has been passed in the current years' budget.

MOOLTAN DIVISION.

10. Mr. W. Ford, c. s. i., the Commissioner, was in charge of the Division from August to September, and again from November to the 24th March, when he finally relinquished charge to Lieutenant Colonel J. M. Cripps; but during Mr. Ford's absence on privilege leave, General Van Cortlandt officiated as Commissioner. The following report has been furnished by Lieutenant Colonel Cripps.

PART I.—FISCAL.

Land Revenue.

2. The entire demand was—

Rupees,	15,97,877.
Collections,	15,67,167
Balances,	30,710.

3. The increase over the previous year on the head of demand of Rs. 20,317, was owing to leases of waste lands, alluvion, and progressive jummas; though chiefly to the two first causes, the total increase on these two heads being Rs. 19,946, viz., Rs. 9,084 for leases, and Rs. 9,862 for alluvion.
Alterations in Rent Roll.

4. Of the large balances, Rs. 15,922 were for the Mooltan district alone, though Rs. 18,079 are entered as in train of liquidation. The delay in collecting the revenue being attributable by the Officiating Deputy Commissioner to one of the Tehseeldars being so much occupied in attending to requirements connected with the Abyssinian expedition; and also to the alluvion and diluvion measurement having been carried out so very recently.

5. The irrecoverable balances are largest in the Montgomery district, from drought in the rubbee season.

6. The prospect was undoubtedly gloomy at the close of 1866-67, but things brightened up much as the new year advanced, and the autumn harvest restored the spirits of the agricultural population in most parts of the Division.

7. Regarding the revised rules for leasing waste lands, the Officiating Deputy Commissioner of Mooltan records the following opinion :—

“ The effect of Financial Commissioner’s Circular No. 7—25, dated 10th March 1868 will be greatly to diminish the number of applications for the lease of waste lands, as, under the rules there laid down, leases will not be granted extending beyond the duration of the current settlement, unless for special reasons; and malikana will be claimed for Government if the lease is renewed. I do not think this result is to be regretted, as in answer to enquiries on the subject, I have constantly been informed that in the majority of cases, these leases are applied for not because the land is really wanted for cultivation, but under the idea that a sort of proprietary title would be acquired by the lessee; and for years little or no attempt has been made to reclaim the land. And, it having come to my notice that much of the land hitherto given away has been fuel bearing land, I have found it necessary to call for a report whenever I receive any fresh applications, whether there is wood on the land. Our stock of wood is being rapidly diminished by the demand for fuel, and every acre of wooded land given away diminishes the prospect of reproduction to supply future wants.” And I quite agree with the above, for all lessees knew full well that they would never be ousted if their endeavours to meet the moderate requirements of Government are such as to indicate real honesty of purpose, and we may rely upon the demand for leases always keeping good pace with the actual wants of the population.

8. The miscellaneous collections have fallen off during the past year to the extent of Rs. 61,818-4-4, when compared with those of 1866-67 the figures for that year being Rs. 3,75,858, and for 1867-68 Rs. 3,14,040. The chief decrease is in royalty dues for wood, viz.,—for the four districts Rs. 58,349—owing to the wants of speculators having been so well supplied in 1866-67. The Deputy Commissioner of Montgomery gives some interesting statistics on fuel preserves, and the inroads made on them by the requirements of the Railway Department during the past four years. The area which has been cleared in that period being 22,867 acres.

Note.—Financial Commissioner's.—Extract, part of para. 3, of the Deputy Commissioner's report on the subject is given below :—

“ The Railway requirements during the year in forest area have been 5,122 acres, yielding 1,76,400 maunds, against 8,471 acres yielding 6,74,830 maunds. Since the Railway has opened, the total area cleared is given below :—

			<u>Acres.</u>			<u>Square Miles.</u>
“ 1864-65,	..	..	2,219	..	..	3.46
“ 1865-66,	..	..	7,055	..	..	11.02
“ 1866-67,	..	..	8,471	..	..	13.24
“ 1867-68,	..	..	5,122	..	..	8.00
“ Total,	..	..	22,867	..	..	35.72

“ This bears only a small fraction to the large quantity of jungle available within a belt of 8.5 miles along the Railway lines.”

9. The tirnee collections shew a decrease of Rs. 7,648, as compared with those of the previous year, when they amounted to Rs. 2,29,986; whilst they stand at Rs. 2,22,338 for 1867-68.

10. The Officiating Deputy Commissioners of Mooltan and Jhung attribute the loss of revenue to the continued drought which has caused much mortality amongst cattle; and also to the difficulties for exercising proper control under the existing system, of which the Deputy Commissioner of Jhung writes as follows :—

“ The tirnee arrangements I have before noticed as very defective, it is impossible to obtain reliable returns; and, notwithstanding this, the people are anything but satisfied; and I do not think it would be difficult to induce them to increase the tirnee by one-fourth of the present assessment, provided they were not interfered with till next settlement of the district. I feel almost sure that the people would gladly take the contract, so great is their distaste for the present system. During the past year, the lumberdars were held responsible for evasion of the tax by their villages, and were, in some instances, fined for breach of the tirnee rules, in sums not exceeding Rs. 25. These impositions would seem to have produced a beneficial affect, inasmuch, as the returns for the year 1868-69 appear to have been more carefully prepared than heretofore; for notwithstanding the heavy loss sustained from mortality during the previous year, 1867-68, there is somewhat of an increase perceptible. There can be no doubt that the fines imposed have had the effect of bringing home to the suddar tirnee goozars and lumberdars, the responsibilities of their office.”

11. It would certainly never answer to introduce any such innovation into one district only, though whether it might not be introduced throughout all districts where the tirnee cess is levied, is a question well deserving of consideration; as it might not only save the people from much worry, but prove in the end the most profitable plan for Government.

12. If tried in one district, far too much opportunity would be offered to camel owners of adjoining districts to collude with their friends who enjoyed an exemption from prying officials of Government, and thus the number of tirnee payers in the districts where the present system was maintained, would soon, I fear, be greatly reduced.

13. I feel, however, that it would be premature for me, with my slight knowledge of this Division, to recommend any change at present in a system established by officers long resident in these parts of the Punjab, and well acquainted with the people.

14. The sujee income has increased by Rs. 382 : that for 1866-67 being Rs. 13,917, and for 1867-68 Rs. 14,299.

15. Saltpetre shows a steady decline, the income being Rs. 351 compared with Rs. 480 of the previous year. The causes probably are those noted by my predecessor in last year's report.

16. The abkaree revenue has increased on the whole by Rs. 8,751 within the year under report ; the income of 1866-67 being Rs. 29,285, against Rs. 38,036, of 1867-68 : the increase being mainly on the Mooltan district. The officiating Deputy Commissioner remarks on the results as below :—

Cause of increase. “ Of this increase, about Rs. 5,800 arises from license fees, the result of the license for Cantonments having been sold separately for the first time for the year under report. Under the head of still-head duty, there is a decrease in the amount realized for proof spirits, and a very marked increase in that for spirits 25 and 50 per cent. under proof. I have already pointed out in a separate correspondence, that the duty charged here is higher than that on spirits manufactured in India after the European method, or than the customs duty on spirits imported from abroad, owing in part to the increase of the rate to three rupees per gallon for proof spirits ; and in part to the duty having been charged by Wine Measure, instead of Imperial Measure. The increase in the charge for contingencies is caused by the purchase of two new Hydrometers. The number of sudder distilleries has been reduced to two, by the abolition of that at Mylsee, but there is reason to believe that if this were re-established, the increase in license fees would be sufficient to meet the cost of the establishment.”

Cause of decrease. 17. The decrease in the abkaree income of the Jhung district has been close on Rs. 1,000, and the Officiating Deputy Commissioner thinks that some smuggling must have prevailed to bring about such a result.

Excise on drugs. 18. A slight increase in the drug income is found ; the figures for 1866-67 being 24,983, and for the past year, 25,274. The balances in the Mooltan district are large, amounting to Rs. 2,094, of which Rs. 1,164 are reported to have been realized since the close of the year, and the remainder as in train of liquidation.

License Tax.

19. The total income from license tax was Rs. 55,564.

Stamps. 20. The stamps revenue has risen from Rs. 1,01,991 for 1866-67, to Rs. 1,28,591 for 1867-68 ; such, of course, being due to the introduction of Act 26 of 1867. A decrease of Rs. 610 is seen as value of hoondes stamps.

21. It is, I think, too soon to say whether the enhanced rates of judicial stamps will result in any decrease of litigation, for having experience of the very frequent revisions of our laws in general, it is very probable that many natives hold back from entering their suits, in hopes of seeing soon some favorable alterations in Schedule B of the Stamp Act : another year's experience will enable us to judge with much greater confidence on this point. And, whilst of opinion that the general community have no great reasons to grumble at the high rate of judicial fees, yet, there is no doubt, but that the excessive rise in the initiatory fees for the class of cases known as "summary," fell with startling suddenness on the agricultural community, and has given rise to much discontent, which is greatly to be regretted, as in times of trial they have proved our best subjects.

22. The alluvion and diluvion returns call for no special notice ; but the putwarees of the Mooltan district, who carried out the measurements of the lands subject to river action, appear to have done their work in a very slovenly manner, and the Officiating Deputy Commissioner has the following remarks on them in his report :—

“ The result of the annual alluvion and diluvion enquiry has been a net gain of Rs. 2,213 per annum, while a remission in the current demand of Rs. 602 will be required ; but this return must be considered merely provisional, as the result of the inspection of the villages affected by river action by Mr. Macauliffe, Assistant Commissioner, has been to show, that a large gain of revenue to Government is by no means a sure index of a careful enquiry. Over great part of the district the putwarees seem to have been left practically uncontrolled in the matter of these returns ; and one Tehseeldar on reattesting the measurements of seven villages only, has shewn a further increase of Rs. 488, and decrease of Rs. 281, giving an additional net increase of Rs. 207.”

23. I have always found, that unless the lands are viewed by intelligent Assistant or Extra Assistant Commissioners, the tehseel staff get very careless as to these yearly measurements.

24. Regarding new canals, Major Ferris, Officiating Deputy Commissioner of Chung, gives the following pleasing report of the enterprise shewn by the zemindars of the Suddur Tehseeldarce :—

“ In my last report I noticed the interest the zemindars had taken in introducing canal irrigation, since then, six other cuts have been proposed ; four cuts of the aggregate cut of 21 miles, which the Tehseeldar reports will irrigate 3,582 acres of land, have already been completed, the remaining nine cuts are in hand. The work, owing to the gathering in of the harvest, had to be stopped for six weeks, but has again been commenced and is being vigorously pushed on. All these cuts are in the Chung Tehseel, and the Tehseeldar, Ruheemooddeen, has displayed great zeal and tact in carrying out the object in view. No complaints have reach me ; and the taste of the zemindars for such works is daily on the increase. The aggregate length of the nine remaining cuts, when completed, will be 76 miles, of this, 27 miles are ready, and I hope before the end of the year they will all be completed. The total area the 13 cuts will irrigate, is estimated at about 18,300 acres. The attention of the Tehseeldars of Chiniote and Shorekote has been drawn to the importance of artificial irrigation in their Tehseels, and I hope before the end of the year, to find that something has been done in this matter in those Tehseels.”

Note.—Financial Commissioner's—The following extract on the subject of canals in Montgomery, is taken from the report of the Deputy Commissioner of that district.

" 8. *Nikkos Canal*.—The abiana, or water tax, assessed on this canal, is Rs. 560, against Rs. 1,012 for 1866-67. The falling off is due to the river Ravee not having risen so high as in past years. The rate charged is eight annas per acre. The area found irrigated was 1,120 acres.

Khanwah Canal.—The water of this canal is assessed in two ways:—

" I. It is fixed for the term of settlement.

" II. It is fixed at each harvest in accordance with the area found irrigated.

" The former *i. e.*, fixed assessment, amounts to Rs. 33,487, and of this sum Rs. 33,153 have been realized, leaving a balance of Rs. 334; of which Rs. 82 have been remitted by order of Financial Commissioner—No. 2,416, dated 23rd November 1867—and Rs. 252 due by five villages having been recommended for remission in my letter No. 57, dated 2nd March 1868, and to which no reply has as yet been received. Last year the fixed assessment was Rs. 32,904, the difference, Rs. 583, was assessed during the year on newly formed mehals. The latter or fluctuating assessment, amounts to Rs. 1,475, accruing from 2,958 acres found cultivated at the two harvests at eight annas per acre.

" Rubbee 763, = 381-8-0

" Khurreef 2,187, = 1,093-8-0

" Last year the abiana under this head was Rs. 1513: in 1866-67, it was Rs. 2,093.

" The falling off is gradual, as shewn below:—

" 1865-66, 2,093

" 1866-67, 1,513

" 1867-68, 1,475

" which is due to the gradual decrease of the supply of water in the canal, the villages paying fixed assessment having a prior right to it."

" The supply of water having failed in this canal at an earlier period than usual, a great number of petitions were received from the zemindars for remission of abiana; but the Assistant Commissioner having visited and examined the villages bordering the canal, it was discovered that no remission was necessary. Full reports on the matter have been submitted."

" *Upper Sohag Canal*.—The abiana of this canal is also realized in the same way as that of the Khanwah canal. The fixed abiana is Rs. 6,014; of this sum, Rs. 5,059 were realized, leaving a balance of Rs. 955. Rs. 1,266 was remitted by order of Financial Commissioner—No. 4,212, dated 12th September 1867;—but previous to this sanction, Rs. 311 thereof had been realized. This sum, however, was subsequently repaid to the zemindars on the order of the Commissioner, making up the full amount of relief granted to Rs. 1,266. The fixed

" assessment last year was Rs. 5,436 ; the difference, Rs. 377, accrued from newly
 " formed mehals. The fluctuating abiana this year was Rs. 5,220

" Rubbee 388, = 194

" Khureef 10,052, = 5,026 ;

" last year it was 3,073. The increase of Rs. 2,147 is due to the improvements
 " effected in this canal.

" *Lower Schag Canal*.—Has remained generally dry all the year. The entire abiana
 " was remitted in 1866-67, and hence no abiana was due from it.

" From some villages which derived irrigation from partial flow of water, abiana
 " was realized, as *Kham Tehseel*, to the extent of 262 rupees. Lumberdar's fees
 " have this year been paid out of the abiana, in addition to putwaree's fees, in
 " accordance with Financial Commissioner's Circular No. 70, dated 1st October
 " 1867."

26. Land has not been taken up to any extent, except in the Mooltan district,
 where it was required for the new Fort and canals. The report of
 Land occupied by Go- the Officiating Deputy Commissioner shows how excessively high
 vernment. were the compensation rates fixed for garden land taken up for the Fort site, ranging as
 high as Rs. 3,500 per acre.

PART II.—ADMINISTRATIVE.

27. There has been an increase in issue of dustuks on the year 1866-67 in Mooltan,
 Montgomery, and Moozuffergurh, and I observe 32 cases of dis-
 Coercive Measures. traint in Montgomery district ; the average value of the property
 in each case being entered at Rs. 108. The measures appear to have been necessary from
 the contumacy of lightly assessed landholders, in expecting the same measure of relief as
 had been afforded to those with heavier burthens.

28. There was only one estate under kham management, and that in Montgomery
 district, and its deterioration from unforeseen causes seems to have
 Kham holdings. been most complete, and it has lately been removed from the Rent
 Roll.

29. Except in the Jhung district, the people have shewn no eagerness for Tuccavee
 advances, though I am sure that if Tehseeldars were exhorted to en-
 Tuccavee. courage the zemindars more in applying for such, the best results
 may be expected. The applications from some districts show that the first instalment is
 demanded much too soon, which happens, I conclude, from delay in translating the verna-
 cular statements, and thus the dates originally entered (perhaps months previously by the
 Tehseeldars), are found in the English statements which reach this office ; a circumstance
 which, doubtless, discourages much the enterprising landholders desirous of Government aid.

30. The treasuries appear to have been well managed
 Treasuries. throughout the year.

31. The circulation of Currency Notes appears to have much increased in the
 Mooltan district, the total value of notes cashed being Rs. 5,22,580,
 Paper Currency. and of notes issued Rs. 3,06,140 ; the excess in notes cashed being
 found amongst those of the higher amounts. In other districts the demand for notes has,
 in no wise increased.

32. The Money Order system has worked well. The Officiating Deputy Commissioner of Mooltan thinks it would be an improvement if a reduction was made on the charge for Money Orders of the higher value when drawn on Punjab Treasuries, and this recommendation appears to me a judicious one.

Revenue business and appeals.

33. The business and appeal statements call for no remarks.

34. The Deputy Commissioners of Montgomery and Moozuffergurh report favorably of the putwarees ; but not so those of Mooltan and Jhung, where much improvement appears desirable. I have already remarked on the conduct of some of the putwarees of the Mooltan district.

Records and Record rooms.

35. The record room of the Mooltan Kutchery, as also that of Moozuffergurh, are reported as too small.

The Tehseel records are said to be in good order.

PART III.—SETTLEMENTS.

36. On the question of the revision of the Settlement in the Mooltan district, I extract the following from the report of the Officiating Deputy Commissioner of Mooltan :—

“ The term of the ten years settlement has just expired, but, though in the vicinity of Mooltan, and in some other parts of the district, a large increase of revenue may be expected from a revision of the settlement, and though the records of the existing settlement are deserving of little confidence, it has not yet been decided to extend settlement operations to this district. A new settlement would probably enable us to put the management of Government waste lands on a better footing, and to determine what lands should be reserved, and for what lands applications for leases should be entertained. No settlements were in progress during the year.”

In Moozuffergurh, the Deputy Commissioner hopes for the early introduction of the regular settlement. The khewats of the present settlement are reported as finished, and preparation of the wajib-nol-urz on the eve of commencement.

PART IV.—STATISTICAL AND MISCELLANEOUS.

37. The rain-fall was unusually good, and distributed pretty equally over the year. The fall in Jhung of 43·6 inches is excessively high, compared with that in the other districts, where 8 and 7 inches is viewed as a bountiful supply.

On agricultural prospects, the Officiating Deputy Commissioner of Mooltan writes thus—

“ The last harvest has been most plentiful, though the straw, which is here an item of considerable importance, has been damaged by heavy rains late in the season ; and though in some place injury has been done by hail. The range of prices, however, continues very high, which is apparently owing to the high prices recently prevalent in the districts to the north of this, on the Cheenab and Jhelum rivers. Any fall in

"prices in those districts, would probably be felt here almost immediately. The prospects of the ensuing khurreef are excellent, the early rise of the river having filled the canals, while last year, they did not fill until the season was much further advanced."

And the Deputy Commissioner Montgomery on improvement of produce reports—

"There has been no improvement in produce, nor have any new staples been cultivated. In Probynabad, some American cotton was sown, but with only partial success, owing to the cold weather having set in earlier than usual: the yield was small. The country cotton was extensively sown, but the out-turn was below average; the measure of the area was 14,258. The prices of cotton this year Rs. 14 per maund; last year it was Rs. 15 and 16."

Note.—Financial Commissioner's.—The subjoined extract is taken from the report of the Deputy Commissioner Montgomery, correcting an error in his report of the previous year, as regards the cultivated area in his district :—

"The cultivated area is 843.23, against 639.15 square miles at the time of settlement, showing an increase of 204.08 square miles = 431.92 per cent. This area has been compiled from the Putwarees' papers for 1866-67, and consists of Khurreef 1866-67, and Rubbee 1867-68. The Kharreef of 1867-68 not being ready yet, hence, this portion of the information will always be of one year earlier. In last year's report it was stated that the cultivated area had been 28 per cent less than at the settlement, it was intended to say, that the area under crop bears that proportion, short of the cultivated area. This year the area actually cropped is 2,95,626 acres, or 27.73 per cent of the cultivated area at the settlement, and 45.22 per cent of the cultivated area at the close of 1866-67."

38. The following extract from the report of the Deputy Commissioner Montgomery, regarding improvement in live stock, is worthy of attention :—

"Cattle Fairs &c."—There has been a slight increase under this head.

			1866-67.	1867-68.
"Cows and Buffaloes,	..	..	2,50,608	2,41,218
"Sheep and Goats,	..	..	3,22,404	3,31,192
"Camels, Female,	..	..	7,516	7,842
"Ditto, Males,	..	..	2,724	2,899
"Total,			5,83,312	5,83,351

"Government Stallions."—The produce of Government stallions are as follows :—

	Foals.	Colts.	Fillies.
"Synd,	9 ..	4 ...	5
"Khalsa,	5 ..	3 ...	2
"Tarra,	8 ...	4 ..	4

" The number of mares served has been 107, or 36 to each stallion. Five medium sized Bulls, and four Merino Rams, were procured from the Hissar Stud Farm for the improvement of the breed of cattle ; the cost of getting them down was Rs. 100 : they were made over to the sudder tirnie goozars, who paid the cost. A cattle fair was held for the first time at Montgomery, in November 1867, and the attendance was satisfactory : Rs. 300 were distributed in prizes. This will have the effect of bringing a greater number of cattle to the next fair.

" The Regimental Stud Farm at Probynabad has worked very successfully. Mr. Hurford, the principal Veterinary Surgeon, inspected the farm, and pronounced a very favourable opinion on it.

" 35 young horses, the produce of the district, were taken by the owners to the Mooltan horse fair, but no prizes were obtained by them."

39. The fuel plantations in Jhung are reported as in a very promising state ; but those of Montgomery are not all flourishing, according to the following report of Mr. Blyth, Deputy Commissioner.

Fuel Plantations.

" Progress of Railway Plantations.

" I.—Of those planted by the Tehseeldars—

1864-65, ..	1,089 ..	1,33,083	203
1865-66, ..	1,089 ..	2,03,072	528
1866-67, ..	1,089 ..	58,816	..

" Owing to the drought and severe frost, three-fourths of the trees have dried up, and the sowings failed to germinate.

" It is useless to try to grow trees without irrigation in this district, what the drought leaves undestroyed, the winter frost completes ; and the cost of sowing and preserving from the depredations of the herds of cattle which graze all over the district unrestricted, is lost.

" I would suggest, that until canals are introduced, planting operations be held in abeyance. The available jungle will more than suffice for the requirements of the railway for many years to come. Those planted by Mr. Amery, are not, I am afraid, in so good a state as was expected, I mean the Sukh-Ranee plantations, which receive no irrigation ; on the other hand, the one situate on the Khanwah canal is, I believe, a complete success.

" Of the zemindaree plantations, the trees by enumeration are found to be 68,505, which is 22,112 or 24.40 per cent less ; this is attributed to the paucity of rain, and severity of the frost."

Municipal Taxation.

40. Municipal Taxes have been introduced into—

14 towns in the Mooltan ;

16 towns in the Jhung ;

8 towns in the Montgomery ; and 11 towns in the Moozuffergurh districts.

As seen by the Deputy Commissioners' reports, new Tehsil buildings are much required at the Suddur Tehseel of Jhung, and at Shorekote in the same district, also at Kotesoddoo in Moozuffergurh. Of the first building I can speak from personal knowledge as being quite unfitted for the purpose of

Revenue Buildings.

accommodating a Tehseel establishment; and Major Hawes describes the Koteooddoo building as little better than a cattle shed. It is hoped that Government will see the great need of remedying such a state of things quickly.

The district reports were received by me on the following dates:—

Moozuffergurh,	..	..	..	27th April.
Montgomery,	..	..	..	1st May.
Mooltan,	..	..	..	16th May.
Jhung,	..	..	..	4th June.

DERAJAT DIVISION.

11. Colonel S. Graham, who was in charge of the Derajat Division throughout the past year, has furnished the following report on the Revenue Administration.

PART I.—FISCAL.

Land Revenue.	1. The demand on account of Land Revenue was—Rs. 10,17,028
	The collections,, 10,10,360
	The balances,, 6,668

Of the balance of Rs. 6,668 5,305 is reported under train of liquidation; 385 doubtful; 801 irrecoverable; 177 nominal; =Rs. 6,668. A large portion of the sum shown as under liquidation, or Rs. 4,176, is in the district of Dera Ismael Khan, pergunnah Koolachie (almost the whole of this pergunnah being held kham-tehseel), caused by the Tehseeldar having been engaged on political duties in the Vehowah ilaquah; it is, however, expected to be realized immediately. The entire sum given as nominal is in the two districts of Dera Ismael Khan and Dera Ghazee Khan. Of the balances of previous years, a sum of Rs. 13,206 is reported as realized.

Alterations in Rent Roll.	2. During the year the revenue has decreased on the whole (principally on account of diluvion), by Rs. 3,198, or as follows:—
----------------------------------	---

Increases.		
A. Lapses and resumptions of revenue-free grants,	Rs. 1,110	
B. Revision of assessment, or farms,	20	
C. Alluvion,	14,101	
D. Land released from occupation of Government, ..	..
E. Territorial transfers,	7,868	
F. Allotment of wastes, .. .. .	..
G. Progressive jummas, .. .. .	..
	Total Increase,	23,099

Decreases.

A. Grants of land revenue-free,	Rs. 600
B. Revision of assessment, owing to calamity of season, deterioration of assessment, &c., farms,	" "
C. Diluvion,	" 17,828
D. Land occupied by Government,	" 1
E. Territorial transfers,	" 7,868
Total decrease,	28,297
Total actual decrease,	3,198

The sum of Rs. 7,868, shown as increase against territorial transfers is nominal, being on account of mouzahs Vehowah and Moorjungee,—the former transferred from Dera Ghazee Khan to Dera Ismael Khan, and the latter from Dera Ismael Khan to Dera Ghazee Khan. The item of Rs. 600 shown under the head of decreases as a revenue-free grant, is on account of the jagheer of Nawab Golam Hussun Khan.

3. The total collections during the year from fluctuating and miscellaneous sources of revenue, including Forests, has been Rs. 1,19,527, showing an increase over the revenue of last year under this head of Rs. 1,329; the principal items of income being from kham collections, surplus dustak tullubana, grazing leases, rukhs, forests, leases of gardens and groves, saltpetre, alum, fines, and forfeitures. A sum of Rs. 4,877 has also been collected on account of the balances of previous years.

4. Rs. 26,167 has been realized by the sale of spirits, showing an increase of Rs. 2,041 over that of last year. The cost of establishments and contingencies has been Rs. 4,685, leaving a net income of Rs. 21,482. The increase under this head would have been more appreciable but for the removal of a regiment from head quarters, Bunnoo, which necessitated the remission of a large sum.

5. The leases for opium and drugs have produced Rs. 15,815. The same cause as above has operated to reduce the income from excise on drugs, which, notwithstanding, exceeds that of the former year by Rs. 1,529. The largest income has been in the district of Dera Ismael Khan.

6. The entire tax levied during the year amounts to Rs. 19,874, as given in the classification below :—

Class III.	Class IV.	Class V.	Class VI.	Total.
650	2,060	4,060	13,104	19,874

Of the whole amount leviable, the greater portion of the collections has been from those assessed under classes V and VI of Schedule A, the latter in particular; no difficulty appears to have been experienced in collecting the tax when once satisfactorily fixed, although, in six cases, prosecution has been resorted to in the Dera Ghazee Khan district. 477 petitions of objections have been disposed of in the entire Division. The cost of establishments has been Rs. 810 in all three districts.

7. There are no salt works in the districts of Bunnoo and Dera Ismail Khan. In the Dera Ghazee Khan district, the lease sold for Rs. 3,000, shewing an increase of Rs. 340 over that of last year. It is to be regretted, however, that no portion of the lease of Rs. 3,000 has been realized, though the receipt of the whole is eventually expected. A sum of Rs. 2,181 balance of last year has been recovered in this. The result of the year's working would seem to support the supposition of the Deputy Commissioner Dera Ghazee Khan, that the sum at which the salt works are leased outstrip their value. The matter will be enquired into.

8. Receipts on account of stamp revenue for the year under report is shewn at
Stamps. Rs. 1,05,556, viz :—

Sale of stamps,	..	..	..	1,04,890
Stamp duty and penalties,..	..	..	..	660
				<hr/>
Total,	..	..	..	1,05,556
				<hr/>

And the expenditure at Rs. 6,715, viz. charges on account of dustuks 4,623; charges miscellaneous 2,092; total 6,715;—showing a large increase of Rs. 19,433. The number of non-official vendors, of which there are 112, was largely increased the year before, and it is expected that the facility now afforded to the public for procuring stamps, will steadily increase the revenue under this head. In addition to the above, there are 16 official vendors of stamps. 29 persons have been punished for wilful disregard of the Stamp Act.

10. 12,940 acres of land have been thrown up by river action, giving an additional jumma of Rs. 9,079 for the Division; against a decrease of Rs. 12,262, on account of 17,259 acres, lost by the encroachment of the Indus, while an area of 3,245 acres is reported as temporarily injured in the Bunnoo district, causing a remission of Rs. 3,830 in the current demand.

11. Rs. 6,581 were paid to proprietors for 74 acres of land appropriated to public purposes in the Bunnoo and Dera Ghazee Khan districts, at an annual reduction of Rs. 61 in the Government rent roll. Financial Commissioner's Book Circular 7 of 1866 works well, and gives satisfaction.

12. A grant of land embracing an area of 34,214 acres, at a yearly jumma of Rs. 600, has been assigned to Nawab Golam Hussun Khan of Dera Ismael Khan, in perpetuity, and in commutation of pension, as also 14 small grants in the city made by General Nicholson at settlement and sanctioned by Government. Two grants for lives have been extended to perpetuity. 4 rent-free grants have lapsed, viz. 3 in Dera Ismael Khan, and 1 in Dera Ghazee Khan.

13. Nine of the 204 pensions borne on the pension list of this Division have lapsed, thereby reducing the Government liability on this head from Rs. 59,910 to Rs. 59,418. Two have been transferred to other districts, and five new ones granted amounting to Rs. 414, giving a small decrease of Rs. 78 in favor of Government.

PART II.—ADMINISTRATIVE

14. 1,769 summons or dustuks for the realization of revenue were issued, showing a decrease of 18 against those shown last year. No cases of **Coercive measures.** distraint or personal imprisonment took place. This may be taken as a sign of advancing prosperity, of light assessment, and of little trouble in realizing the revenue. It is to be hoped that the decrease will continue year after year.

15. In the Bunnoo and Dera Ismael Khan districts 28,888 acres of land are reported under **kham management**, at an estimated demand of Rs. 61,214.

16. The advances made under this head during the present year have been Rs. 8,815, showing an increase of Rs. 4,690 over that of last year; in addition to the above the sum of Rs. 16,317 is outstanding for past years, bringing the entire amount advanced up to Rs. 25,182. Of this sum, the advances that were due at the close of last year and those that became due within the year amounted to Rs. 9,426, of which Rs. 2,231 have been collected, leaving a balance of Rs. 7,195 to be realized during 1868-69. The largest advances have been made in the Dera Ghazee Khan district.

17. In Dera Ismael Khan, the treasury was held successively by Lieutenant **Treasuries.** Armstrong and Mr. Bartholemew and Mr. St. G. Tucker. The Bunnoo treasury has been under the immediate management of Mr. Thorburn, Assistant Commissioner, for the greater part of the year. The Dera Ghazee Khan treasury has been conducted by Extra Assistant Commissioner Mohunbeer. The new system of accounts is reported to be well understood and to have simplified the work considerably.

18. Securities from treasurers and subordinate officers holding places of trust have **Treasurers' Securities.** been duly lodged.

19. Adverse opinions exist as to the value of paper currency as a ready medium of exchange. But, as a rule, their appreciation is almost entirely confined to Europeans, Natives still preferring the hoondoo. The **Paper Currency.** Money Order system would be more resorted to, but for the percentage fixed by Government; to reduce this, however, to below bazaar rates would certainly increase the labor and expense of management, besides which the per-centage is not sufficiently remunerative to induce any one to covet the office of Agent.

20. The total number of cases instituted during the year is shown as 7,838; of which 4,122 come under the head of registration. The cases **Revenue Business.** disposed of are—7,412 on trial, 64 adjusted or withdrawn, 439 struck off on default, and 220 remained pending at the close of the year. The date of the oldest pending case is entered as 16th June 1867.

21. Five appeals were preferred from the lower Courts to that of the Deputy Commissioners, and were all confirmed; the average duration of each case being 24 days. 98 cases were received in appeal during the year from the Courts of the Deputy Commissioners, of which 52 were confirmed, 29 were reversed, 8 were modified, 4 were pending at the close of the year. Latest date of pending case, 12th April 1867.

Putwarees. 22. The Putwarees of the Division are all more or less inefficient. Some efforts have been made, however, especially in the Bunnoo district, to replace the old and comparatively useless men, who clog rather than carry out the system, by younger and more capable men. There is yet, however, a wide field for amendment; but, it is hoped, that when the selected Putwarees, under training in the Settlement department, have returned to their districts, and when the approaching settlement operations in the Division shall have still further advanced them and the fiscal establishment generally in the working of our revenue system, an improvement in this branch will be apparent.

Records and Record Rooms. 23. The records of the Sudder Courts are stated to be in good working order. Some of the Tehsil records have been re-arranged, and systematically kept, while the arrangement of others are not so methodical as could be desired.

PART III.—SETTLEMENTS.

Regular and Summary Settlements. 24. No settlements, either regular or summary, have been effected during the year under report.

Nature and term of Settlements. 25. The term of settlement of the Trans Indus portion of the Division has long expired, and a re-settlement is urgently called for.

PART IV.—STATISTICAL AND MISCELLANEOUS.

Rain-fall. 26. During the year there has been a more than ordinary fall of rain. District returns give 38 inches, or more than double the quantity reported last year; indeed, latterly it has been exceptionally heavy, and to the injury of the crops, especially grain. In some parts of the Dera Ismail Khan district, however, it has proved beneficial, inasmuch as the villages which were being fast deserted for want of water, have nearly regained their former flourishing state, timely arrangements and forethought giving them the advantage now of large water deposits for fertilizing their lands. A comparative return of weather statistics, shewing temperature and rain-fall for the years 1866-67 and 1867-8 at the sudder stations of Dera Ismail Khan and Rajunpore in the Dera Ghazee Khan district, as kept up by the Civil Surgeons of those stations is attached to this report.

Area. 27. The cultivated and uncultivated area is given at 12,852 British square miles. No information from the two districts of Bunnoo and Dera Ismail Khan has been rendered with regard to "unappropriated culturable wastes the property of Government." Dera Ghazee Khan, however, reports that 378 acres have been either sold or granted during the year, and that 13,122 acres still remain at the disposal of Government.

Change of boundaries. 28. The village of Choonda has been transferred from the Bunnoo to the Dera Ismail Khan district during the year under

29. The population of the Division is given 9,91,251 souls, at a density of 8,845 persons per square mile. Of the entire population, 5,98,662 are agriculturists, and 8,97,589 are of the non-agricultural classes. The numbers of dwelling places are 2,07,876. The prevailing languages are Pushtoo, Hindustanee and Punjabee.

Surveyed and assessed area.

30. The assessed area of the Division, both cultivated and uncultivated, is as under :—

CULTIVATED.

Irrigated.

Acres.

By Government works, .. .. .	..	..	..	..	..
By private individuals, .. .. .	..	..	..	..	7,08,541
Unirrigated, .. .. .	..	..	..	..	4,55,081
Total, ..					<u>11,63,622</u>

UNCULTIVATED.

Grazing lands, .. .. .	..	..	..	..	7,79,411
Culturable, .. .. .	..	..	..	..	20,59,570
Unculturable waste, .. .. .	..	..	..	..	38,77,110
Total, ..					<u>67,16,091</u>

ASSESSMENT.

Gross amount, .. .. .	..	..	..	..	9,85,365
Rate per acre on cultivation, .. .. .	..	..	1	1	0
„ on culturable land, .. .. .	..	..	0	4	6
„ on total area of settlement, .. .. .	..	..	0	2	7

31. There are no mines or quarries in the districts of Dera Ismail Khan and Dera Ghazee Khan. A mine of salt and another of coal or lignite exist in the Bunnoo portion of the Division, the latter discovered at and near Katabagh, and has been the subject of a recent correspondence, in which full particulars gathered from the personal examination of non-scientific officers regarding the existence of these coal mines have been given.

Agriculture.

32. The harvest is reported good everywhere. The most noticeable are :—

<i>Rubbee.</i>	<i>Khurreef.</i>
Wheat.	Rice.
Oil seeds.	Sugar.
Opium.	Cotton.
Tobacco.	Indigo.
Turmeric, &c.	
Clover.	

Cultivation is on the increase everywhere, more especially in Bunnoo, and that to a large extent. The Deputy Commissioner of that district writes—“Nothing struck me so much three months ago on my return to Bunnoo after an absence of six years as the remarkable increase of cultivation throughout the valley. The tract known as “Na”, little

" more than ten years ago almost a barren and dreary waste, now vies with Bunnoo proper in fertility, and the change on the face of the country in that direction is very gratifying proof of the improved habits and increasing industry of a people, whose bitter enmities in earlier days led to constant hostilities amongst themselves and prevented any extension of cultivation beyond the precincts of their fortified villages. The easy terms on which grants of land were made, and the excellence of the soil as proved by its productiveness under a good system of irrigation, have combined to stimulate rivalry in agricultural industrial habits, and the annually increasing value of land shows how much it is prized. Even the Wuzerees of the *Thull* and other exposed border tracts have been seized with the prevailing passion and employ themselves in reclaiming every piece of practicable waste land within less favored limit." No improvement is visible in produce nor in the cultivation of new staples.

Stock.

33. Stock for the Division is returned as follows :—

Cows and Bullocks,	..	..	..	1,49,929
Horses,	..	..	..	10,871
Ponies,	..	..	..	1,332
Donkies,	..	..	..	25,144
Sheep and Goats,	...	..	..	5,11,826
Camels,	...	..	..	37,044
Carts,	..	..	..	41
Boats,	...	..	..	446

Cattle breeding, however, is as promiscuous and indiscriminate as ever. Horses in particular are daily degenerating, and becoming more and more scarce.

34. The price of labor is steadily increasing proportionately to its value. The new carriage rules are being acted up to as far as practicable.

Labor.

35. Notwithstanding good harvests, prices have ranged high, especially in Dera Ghazee Khan, owing to the great drain of cereals to districts lower down.

Range of prices.

36. The planting and nurture of trees appears to have received good attention, and the aspect of the country is improving by extensive plantings. In the Bunnoo district alone, 11,961 saplings have been put down during the last planting season.

Arboriculture.

37. Considerable attention has been paid to the conservancy of fuel plantation and jungle wastes, and with good results.

Fuel plantations.**Partitions.**

38. Mouzah Boodh, in the Dera Ismael Khan district, has undergone a perfect partition on account of the dissensions of the putteedars.

39. Some disorganization has occurred in the Bunnoo district by the injudicious and indiscriminate permission given by a late Deputy Commissioner to create new hamlets, which was immediately taken advantage of to the extent of nearly 250 hamlets in the small area of Bunnoo proper. The subject has formed one of special reference and a full report will be submitted in a few days.

New locations.

40. Sales and mortgages of lands continue to increase, as the value of land becomes greater year by year, as will be seen from the comparison given below between 1866-67 and 1867-68.

SALES.	1866-67.	1867-68.	Difference.
No. of cases,	955	957	2
Area of land,	6,471	12,144	5,673
Yearly jumina,	4,594	6,822	2,288
Amount assessed,	88,846	1,11,881	23,035

MORTGAGES.

No. of cases,	1,667	1,990	333
Area of land,	15,898	22,834	6,936
Yearly jumma,	14,341	15,754	1,413
Amount assessed,	2,24,815	2,10,389	14,426

Redemption from mortgage forms a still more noticeable feature.

Municipal taxation. 41. Municipal taxation has been this year arranged by the Municipal Committees newly constituted in the large towns.

Revenue buildings. 42. Existing Revenue buildings are in fair order, with the exception of those commented upon below.

The Koolachee and Leia Tehseels, in the Dera Ishmael Khan district, are old Nuzzool buildings, and reported unsuitable for the purpose for which they are at present used.

Proper Revenue buildings for the Pergunnahs of Eesa Kheyl and Lukkhee, in the Bunnoo district, are another crying requirement. The business of the large Pergunnah of Murwut is at present transacted in a small temporary erection, the removal of the town of Lukkhee to the right bank of the Gumbeela having necessitated this arrangement. The treasury, however, is still kept in the old ruinous fort on the off bank of the river. Nothing could be more awkward or unsatisfactory. The regret is, that no budget provision seems to have been made to remedy this evil.

Weather at Dera Ishmael Khan from 1st May 1866 to 30th April 1868.

	1866-67.			1867-68.		
	Mean temperature in the air.	Amount of rain.	Number of rainy days.	Mean temperature in the air.	Amount of rain.	Number of rainy days.
May,	86.3	0.18	1	87.3	0.18	2
June,	97.0	0.21	2	96.9	0.31	1
July,	93.6	0.00	...	92.8	2.26	4
August,	90.0	0.35	1	90.7	0.70	7
September,	84.0	0.00	...	88.7	0.26	2
October,	76.5	0.25	1	78.6	0.00	...
November,	65.5	0.00	...	68.5	0.00	...
December,	55.8	0.00	...	58.2	0.49	4
January,	58.6	0.47	2	52.6	0.54	5
February,	55.5	0.42	2	56.6	1.23	7
March,	69.1	0.25	2	62.3	2.48	8
April,	78.1	0.80	7	76.0	3.05	5
Total,	75.5	2.89	18	74.5	11.45	45

Weather at Rajunpoor from 1st May 1866 to 30th April 1868.

	1866-67.				1867-68.			
	Mean temperature in the air.	Amount of rain.	Number of rainy days.	Mean direction of wind.	Mean temperature in the air.	Amount of rain.	Number of rainy days.	Mean direction of wind.
May,	90° 0	0·38	2	S.	91·80	0·00	...	N. E.
June,	107° 20	0 00	...	S.	98·03	0·00	...	S.
July,	89° 25	0·50	1	S.	94° 25	0 00	...	S.
August,	89° 50	0·73	4	S.	88·69	5·56	5	S.
September,	83° 50	0·00	...	S.	87·49	1·12	2	S.
October,	75° 90	0·33	1	S.	76° 36	0·00	...	N.
November,	69° 90	0·00	...	N.	66·70	0·00	...	N.
December,	57° 75	0·00	...	N.	54·53	1·37	3	N.
January,	56° 54	0 01	1	N.	51·16	0·37	2	N.
February,	59° 17	0·00	2	N.	58° 56	1·12	3	N.
March,	70° 11	1·33	2	N.	66·60	1·30	4	N.
April,	76° 67	5·20	6	N.	78·34	0·62	2	N.
Total,	*77·10	†8·49	†19	...	*76·42	†11·46	†21	...

* Mean.

† Total.

PESHAWUR DIVISION.

12. The following extracts are taken from the report of Major F. R. Pollock, who had charge of the Division throughout the year.

PART I.—FISCAL.

2. The demand for the year under review amounted to Rs. 8,83,833, being Rs. 3,242 less than that of the previous year. Of this, Rs. 8,71,048 Land Revenue. were collected, leaving a balance of Rs. 12,165.

Balances.

3. The subjoined statement shows at a glance the particulars of the balances :—

DISTRICT.	In train of liquidation.	Doubtful.	Irrecoverable.	Neminal.	Total Rs.
Peshawur, ... ..	...	4,686	...	8,545	8,281
Huzara, ... ..	...	19	...	800	819
Kohat,	24	200	3,391	...	3,616
Total,	24	4,805	3,391	8,845	12,615

It will be observed that the only irrecoverable item is in the Kohat district : it was caused by calamities of season in the Huzoor and Hungoo Tehseels, and has been remitted under authority of Financial Commissioner's letters Nos. 3323 and 3820 dated respectively 12th July and 18th August 1867. Regarding the sum of Rs. 200 under the heading "doubtful," the Deputy Commissioner Kohat recommends that it be struck off the balance statements, but this matter can be better dealt with when the annual balance statements will be submitted. As usual, the state of the balances in the Huzara district is most satisfactory.

4. The increase by lapses and resumptions of revenue-free lands amounts to Rs. 1,184-8, by revision of assessment Rs. 50, and by alluvion Rs. 875. **Alterations in rent roll.** Against this was decrease amounting to Rs. 5,351, which occurred as follows : by grant of land revenue-free, Rs. 3,288 ; by revision of assessment owing to calamities of season, Rs. 1,496 ; by diluvion Rs. 524 ; and by land being appropriated by Government for public purposes Rs. 43.

5. The amount realized from fluctuating and miscellaneous revenue was Rs. 18,726-13-6, against Rs. 13,264 in the previous year. The principal items of income are—grazing dues, sale proceeds of wood from rukhs and forests, and water mills in the Peshawur district. There is a decrease of Rs. 2,721-14 2 on the sale of wood in the Huzara district, as compared with 1866-67, owing to the suspension of operations in the Forest Department during the hot months of the year ; the contractors and others, for fear of the cholera, having in these months left Murree.

6. The subjoined abstract comparative statement shows the income, expenditure, and balance credited to Government on account of Saddar distilleries :—

DISTRICT.	Years.	Income.	Expenditure.	Balance in favor of Government.
Peshawur,	1866-67,	27,260	3,550	23,610
	1867-68,	33,920	3,580	30,340
Huzara,	1866-67,	3,392	885	2,506
	1867-68,	3,854	870	2,983
Kohat,	1866-67,	4,262	494	3,768
	1867-68,	5,185	540	4,645
Total,	1866-67,	35,214	5,029	30,184
	1867-68,	42,960	4,990	37,969

Since the enhanced rates of duty have been levied, a progressive increase is observable in all three districts, especially Peshawur. Last year's income exceeded that of the previous year by Rs. 7,785, while the expenditure actually was less. Under judicious management, the revenue from this source will prove to be an elastic one, and will far exceed the income derived previous to the introduction of the new system. The Deputy Commissioner of Huzara states that from the commencement of the financial year 1865-66, it appears the prescribed procedure was somewhat departed from, in that the license for retail vend of spirits was sold instead of a certain sum being fixed on each shop, and the licenses given to selected individuals. Since beginning of current year, 1868-69, the prescribed rules have been acted up to.

7. The income derived from excise on drugs amounted to Rs. 31,955-18-3, which includes a sum of Rs. 2,567 recovered in Peshawur district from balances of former years. This gives an increase of Rs. 7,406 as compared with the receipts of the year 1866-67. The revenue from this source varies considerably according to the number of troops in a station, the native regiments and camp followers of Europeans being the principal consumers of churrus, opium &c. Remissions to the extent of Rs. 1,877-1-1 were sanctioned, owing to the removal of troops from the several stations during the prevalence of cholera.

8. The amount realized from the license tax was Rs. 15,450, viz :—

Peshawur district,	...	...	..	Rs.	11,136
Huzara ditto,	...	...	...	,,	3,046
Kohat ditto,	...	..	...	,,	1,268
Total,	...		,,		15,450

The cost of collection was Rs. 428-10-5, or a little more than 2 per cent on the income.

9. The total receipts under this heading amounted to Rs. 83,135-9-6, against Rs. 83,305 in the previous year, and the disbursements were Rs. 27,543. A slight decrease in this branch of the revenue has occurred, owing, as the Deputy Commissioner of Kohat states, to cholera, which closed traffic for three months; and grain famine in Peshawur, which induced the salt carriers to convey grain instead of salt.

10. Nine smugglers were convicted and punished, and over eleven maunds of smuggled salt were seized.

11. The per-centage of disbursements to receipts was Rs. 33-10-3.

12. The total receipts under this heading from all sources amounted to Rs. 69,332-18-0, being an increase over the income of the past year of Rs. 29,765-18-0. This branch of the revenue has been steadily increasing for some years past, so much so that the income now realized from sale of stamps is double the amount received five years ago, i. e. 1863-64. The introduction of Act XXVI of 1867 has no doubt contributed much to the present marked increase.

13. The increase from sale of Judicial stamps alone in the Peshawur district was Rs. 24,241.

14. In the Peshawur district, 878 acres were brought under assessment, at an additional jumma of Rs. 208. Reduction of jumma to extent of Rs. 226 took place on account of diluvion, and a remission of the current demand to extent of Rs. 2,434 has been applied for, owing to 2,882 acres having been temporarily injured by inundation.

Changes from river action.

16. The inundations of the previous year were far more destructive than those of the year under review, the former having necessitated the remission of Rs. 6,919, or nearly three times the amount asked for now.

17. In the district of Huzara, an addition to the revenue of Rs. 256-14-0 has accrued by alluvion, and a remission of the current demand of Rs. 338 on account inundation.

18. In the Kohat district, a small patch of land was taken up for a congee house for use of the Military, for which compensation to extent of Rs. 112-11-4 was paid. No land was appropriated for public purposes in either the Peshawur or Huzara district.

Land occupied by Government.

19. In the Huzara district, a plot of land estimated to yield a jumma of Rs. 100 was assigned to Kazee Abdool Ghuffar, in lieu of a cash pension of the same amount. No other land was assigned to any individuals or societies, whereas, on the other hand, a sum of Rs. 8,924 has lapsed to Government on account of maafees resumed.

Land revenue assignments.

20. There are 122 pensioners in this Division, involving an annual expenditure of Rs. 28,437.

Pensions and Pensioners.

21. In the Peshawur district, one pension of Rs. 80 has lapsed to the State, and two have been granted of Rs. 1200.

22. In the Huzara district, a small pension of Rs. 36 per annum was granted to the widow of the deceased Ameer Khan; and in Kohat a pension of Rs. 600 per annum was sanctioned for Mahomed Tyfoor, son of Shahzada Mahomed Jumboor, Extra Assistant Commissioner, Kohat, for services rendered during the mutiny.

PART II.—ADMINISTRATIVE.

23. In the Peshawur district, 145 dustaks were issued for the realization of revenue, and Rs. 109 received on account dustak tulabana. It is satisfactory to note that no coercive measures had to be adopted in either the Huzara and Kohat districts. Compared with the number of processes issued in former years the present number is insignificant, and it is hoped that a still further reduction may be practicable as the people become more prosperous.

Coercive measures.

24. In the Peshawur district there is a kham holding managed by a Tehsildar: there is no balance against it, the entire demand having been collected. The net demand on account of such estates in the Kohat district was Rs. 542-7-5. The Deputy Commissioner Kohat states "that the list of these holdings is now complete, and I hope to submit it shortly with a proposal of assessing them."

Kham holdings.

25. The out-standings under this heading at the close of 1866-67 were Rs. 700, and the advances made within the year amounted to Rs. 1,070, *Treasuries.* i. e. Rs. 820 to Peshawur, and Rs. 250 to Kohat. A sum of Rs. 878 was collected, leaving a balance of Rs. 1,397. Most of this will probably be realized next rubbee.

26. All the district officers report that the management of the treasuries was carried on in a satisfactory manner by the respective officers who *Treasuries.* had charge of them; and that the new system of accounts is well understood and works well. The securities of Treasurers appear to be correct in all three districts. The fees on private deposits amounted to only Rs. 61-10-0 during the year.

27. Regarding this subject, the Deputy Commissioner of Peshawur states "that *Paper Currency.* the demand for Government notes was greater in 1867-68 than in the previous year. Rs. 3,81,950 worth of notes were sold in the "former," to Rs. 3,30,060 in the latter. The notes generally sold are Rs. 1,000 or 500 in value to bankers and merchants. As I write, the Peshawur treasury is reported to have no notes in hand.

28. In Huzara, currency notes are in good demand; operations have not been sensibly affected by the introduction of the Money Order system.

29. As this is the first time this subject has been noticed in the Annual Revenue Report, and as no statement has been compiled to deduce facts from, I cannot do better than quote the views of each of the *Money Order system.* district officers *in extenso.*

30. The Deputy Commissioner of Peshawur states, "that the Money Order system "is working well in his district; recourse is generally had to it by the European community of the station, also by the Parsee merchants, and some of the bankers of the suddar bazaar; occasionally orders have been taken on Bombay, Kurrachee, and the North West Provinces. The demand for them is gradually increasing. 940 orders were sold for about 58,000 rupees, the commission being Rs. 628—rather more than Rs. 50 per "mensem."

31. The Deputy Commissioner of Huzara states "that Money Orders are not in "very great request; the remuneration for the work done is, he thinks, too small for the "Agent, especially when, as here, the work has to be done by one of the English office "clerks, already with work enough in his hands; and he considers that the Post Office "agency might well be entrusted with this duty."

32. The Deputy Commissioner of Kohat states "that the Money Order system is "highly appreciated by the people of the district, combining, as it does, safety in transit "if precautionary measures are observed, and the convenience of being able to send any "amount up to Rs. 150."

33. There were 600 Money Orders issued, amounting to Rs. 27,984, the commission on which was Rs. 317-12-0.

34. There can be no doubt but that the introduction of the Money Order system has proved beneficial, and is a great desideratum to the public at large, especially in large cities where trade is brisk.

35. The total number of cases instituted during the year was 14,068, plus 48 pending at close of year, making in all 14,109 cases for disposal, against 15,852 in 1866-67. Of these, 8,984 were classed under the head of accounts, or 63 per cent of the entire number for disposal; 13,915 cases were disposed of on trial; 112 adjusted or withdrawn; 56 struck off on default;—leaving only 28 pending at close of year.

36. The date of oldest case pending was 14th January 1868.

Revenue appeals.

37. There were instituted during the year only 10 appeals,

viz :—

In Peshawur district,

9

In Kohat district,

1

Total, .. 10

All were disposed of with the exception of one case in the Peshawur district.

38. The average period each appeal was pending—in district Peshawur was 150 days, and in Kohat 9 days.

39. In my own Court, only seven appeals of the description contemplated in Circular No. 11 of 1866 were preferred; of these, two were confirmed, two reversed, and one modified, or returned for reinvestigation, leaving two pending at close of year.

40. The date of oldest case pending was 17th January 1868.

41. In the Peshawur district, there are only 154 putwarees, 24 of whom are engaged in the Eusufzye settlement operations, and the remainder have to file annual papers for 463 villages, comprising the rest of the district; of these, 250 have been sent in, 51 have been countermanded; 162 remain.

Putwarees.

42. The Deputy Commissioner of Huzara writes “that the putwarees have been employed at head quarters of the settlement and for nearly eight months of the year under report; 20 of their number were sent to Goojrat, where they received instruction in the settlement there in progress under Captain Waterfield, Settlement Officer.”

43. Until completion of the settlement, they cannot be appointed to their respective circles, and consequently no papers can be filed by them.

44. All three district officers report that the records have been correctly kept, and that the arrangements are satisfactory. The Peshawur and Huzara record rooms and treasuries were inspected by Financial Commissioner in November last.

Records and record rooms.

Court of Wards.

45. There are no estates under the management of the Court of Wards in this Division.

PART III.—SETTLEMENT.

46. In the Peshawur district there were 82 summary settlement cases pending at beginning of the year, and 1,891 were instituted, giving a total number of 1,428 cases for disposal. Of these, 704 were decided, leaving 719 cases pending at close of year. From commencement of settlement to close of

Regular and Summary Settlements.

last year, measurements of 1,01,329 acres were effected, and during the year 70,100 acres were measured. The total expenditure since commencement of settlement operations in December 1863, has been Rs. 28,308.

47. Captain Waterfield, Deputy Commissioner, states " that since the departure of " Atta Mahomed Khan, little or nothing has been done in the way of supervision and " passing of work ; Mahomed Hyat Khan was put in charge of Eusufzye when Captain " Hastings was officiating as Deputy Commissioner of Peshawur ; neither Colonel Dhunraj, " who was in charge for three months, nor Hafiz Samundar Khan who succeeded him, " know anything of the work or are able to superintend it."

48. In Huzara, 2,182 regular cases were pending on the file, plus 1,658 instituted ; 8,840 for disposal. 1,668 cases were decided, leaving 2,172 pending at close of year. Of the total number decided, 1,474 were cases involving investigation and record of evidence. Since commencement of settlement, measurements to extent of 853 acres have been effected, and 860 villages have been assessed at a jumma of Rs. 2,38,235. The expenditure since 1st June 1862 amounts to Rs. 40,597, including a sum of Rs. 5,050 expended during the year under report.

49. Shortly after commencement of the official year I directed that, as Pundit Hurree Shunkur, Extra Assistant Commissioner, had full powers, all appeals from his decisions should be to myself ; but, as the Pundit was succeeded by Sheik Abdool Russool, exercising powers of a Tehsildar, appeals from his decisions were heard by the Deputy Commissioner, to the number of 106.

50. From 1st December 1867, the settlement establishment employed at Manserali was reduced, in conformance with the orders conveyed in Financial Commissioner's No. 5,746 dated 22nd November 1867.

51. The settlement at present in force in the Kohat district expired two years ago. Nature and term of The Deputy Commissioner states that it is most necessary a Settlements. resettlement should take place, and he hopes shortly to come up with a report on the subject ; the matter is less pressing than the settlements of Peshawur and Huzara, and might be taken up on their completion. In Peshawur the settlement effected by Major James expired in 1859-60, and has been allowed to run on to the present time. Captain Waterfield remarks that it must be considered to be only a summary settlement. I am about to recommend that whenever Colonel Johnstone's services can be spared for the work, the Revenue Survey of the Peshawur valley may be completed : the work was suspended, so I learn from Colonel Johnstone, at the request of my predecessor, Colonel Becher, on political grounds ; but I have failed to trace any correspondence, public or demi-official, on the subject ; and whatever reasons may have existed for the interruption of the work, I see none now ; and I am very anxious to secure if possible the services of Colonel Johnstone and his establishment for the completion of this survey, on account of his great experience in frontier surveys and his great success in dealing with tribes on the frontier of my old district Dera Ghazee Khan. I understood him to say that he expected to be able to commence on this task, if allowed to do so, early next spring.

PART IV.—STATISTICAL AND MISCELLANEOUS.

Rain-fall 52. In the Peshawur district, more than double the quantity of rain fell during the year 1867-68 as compared with 1866-67, but still the usual average was not obtained

53. In Huzara, 56 inches of rain fell, being 21 inches in excess of the previous year.

54. The rain-fall at Kohat was much the same as last year. During the autumn, the Deputy Commissioner states that there was a great scarcity of rain, and the khureef crops (baranee) suffered. This however has been amply compensated for by the spring rains, and the rubbee crops are most promising, especially barley; a caterpillar has injured the wheat in Eusufze, and hail has done harm in several tracts.

Area. 55. The total area of the Peshawur Division is about 7,766 square miles, namely—

Peshawur district,	..	..	1,928
Huzara,	..	..	3,000
Kohat,	..	..	2,838
Total,			7,766

1,888½ square miles or somewhat less than one fourth are cultivated, 392½ are culturable, and 5,485 are unculturable.

56. In the Kohat district, 1,878 acres of unappropriated culturable waste land, the property of Government, remained for disposal at close of the year.

Population. 57. The population according to census taken on night of 10th January last is as follows :—

Peshawur,	...	...	5,23,152
Huzara,	...	...	3,67,218
Kohat,	...	...	1,45,419
Total,			10,85,789

Of this number, 6,85,427 are agriculturists, and 4,00,362 non-agriculturists.

Surveyed and assessed area. 58. The total cultivated area of the Peshawur district is 7,05,805 acres; the uncultivated 5,28,669, of which 3,09,514 acres are unculturable; the rate per acre on cultivation is Rs. 1-1-11 on culturable land, 13-8, and the gross amount of assessment is Rs. 7,92,630.

59. Until completion of the settlement and of the professional survey of the Huzara district, no accurate results can be obtained. The rate per acre on 2,11,361 acres of cultivated land is 11-10, and the assessment amounts to Rs. 1,56,559.

60. The acreage rate on cultivation in the Kohat district is Rs. 1-1-7, and the assessment is Rs. 95,070. There are 1,32,510 acres of grazing lands in this district.

Mines. 61. There are none in the districts of Peshawur and Huzara; and the only mines existing in Kohat are the salt ones, which have already been reported on at length, and need no remarks on them here, further than that the five which are in working order produced 3,90,671 maunds of salt during

the year under review, and the duty levied amounted to Rs. 83,185. The mines unopened are nine in number. The salt is very inferior to that of the Salt Range Cis-Indus and contains some magnesia.

62. In Peshawur district, 2,42,370 acres were cultivated with rubbee crops, of which only 85,600 were under wheat, 1,66,960 acres were sown with khureef crops, such as rice, sugar, cotton, &c. The Deputy Commissioner remarks, that the cultivation is certainly on the increase, though facts cannot be given.

Agriculture.

63. The district is mostly irrigated by means of canals or cuts from rivers, excepting the sub-district of Eusufzye, the lands of which are in a great measure dependant on rain. Two very large temporary bunds were erected across the Bara river, and behind them a stronger and more permanent bund was in progress when on the 3rd March an unusual flood came and all were swept away. Captain Waterfield, after dwelling on the benefits derived by the bunds for irrigation purposes, goes on to say that it would be far more satisfactory to the villagers and the district officers if some permanency could be secured by professional advice, and perhaps an outlay upon masonry escapes to carry off the floods which top the bunds, as the Government revenue as well as the property of the village are dependant upon the bunds. He (the Deputy Commissioner) thinks that Government should bear its share in the expense of erecting and preserving them together with the zemindars. In this opinion I entirely agree.

Irrigation.

64. The Deputy Commissioner further states "that another bund has been thrown across the Bara near Chumkunnee in the same manner, and a cut has been made through a neck of land to give the river a straight course and save the great irrigation cut called the 'Shekh-ka Kutta' which, being upon the edge of the curve of the Bara, thus cut off, was in peril of being carried away." 18 villages and about 5,500 acres have had their supply of water secured to them by this wise measure on the part of Captain Waterfield's predecessor, Mr. Macnabb. His plan for excavating the new channel was novel in Peshawur, and has been most successful and cheap. It consists of throwing a light and temporary bund across the river, when low and manageable, and allowing it to rush through a narrow trench connecting the stream above and below the bund; two or three of these narrow breaches dug one after the other rapidly develop into a broad straight channel by abrasion of the banks. The river in fact cuts its own way, and the vast amount of excavation which would otherwise have been necessary is almost saved.

65. Another channel has also been cut for the "Shekh ka Kutta" in the land of Gurbee Baboo, involving excavations of 1,60,000 cubic feet of earth.

66. The number of acres sown with rubbee crops in the Huzara district was 1,07,867, and khureef crops 1,08,514 acres. The former consisted chiefly of wheat and barley, and the latter of rice, grain crops and cotton; 21,126 acres were under this latter staple. The Deputy Commissioner states that cultivation is on the increase, all available and culturable lands being annually brought under the plough. The out-turn of the spring harvest of the year under report was an average one, the autumn harvest in unirrigated lands failed, being of an average in irrigated lands and villages. The present spring harvest is very promising.

Cultivation.

67. In the Kohat district, 1,00,868 acres were under cultivation. This includes the rubbee and khurreef harvests; 4,305 acres only were under cotton.

68. No statement received from Peshawur district; and as this report has already been delayed, I must pass over the matter as far as that district is concerned.

Stock.

69. In Huzara, there were 90,000 cows and bullocks, 2,200 horses, 400 ponies and 6,000 donkeys; sheep and goats 2,10,000, and 75 camels; making in all a total number of animals of 3,08,675.

70. The live stock in Kohat district numbers 2,93,631 animals, consisting of 1,86,352 cows and bullocks, 931 horses, 106 ponies, 2,936 donkeys, 1,01,959 sheep and goats, and 1,347 camels.

71. No cattle fairs were held in the Division during the year 1867-68. It is to be hoped that an annual fair will be established next cold weather in the Peshawur district. The subject is now under the consideration of Government, and statistics of Central Asian trade are being collected from all available sources.

Cattle Fairs.

72. The average rate for skilled labor is eight annas per diem, and for unskilled 3 annas. In the Huzara district, hire is given according to the rates prescribed by the new carriage rules. The Deputy Commissioner writes that, in a small place like Abbottabad, with no large towns and an almost entirely agricultural community, it is at most times difficult to get labor and carriage.

Labor.

73. In all three districts, the ranges of prices were considerably higher than the past year. Prices rose in Peshawur on account of a scanty harvest, and in Huzara owing to the enormous demand for grain, which was exported in large quantities to the Peshawur and Rawalpindie districts. The agriculturists of Huzara were greatly benefitted, as they had a large surplus of grain to dispose of.

Ranges of prices.

74. This subject is a most important one, and has received due attention. The Deputy Commissioners of Peshawur and Huzara are fully alive to the importance of planting trees and of preserving fuel tracts. In Peshawur, vast quantities of firewood have been burnt, in burning bricks for the new enclosure and barracks that are being built, and it is hoped that a great stimulus will be given to the planting of trees in all directions when the people find it to their profit to do so, but it is actually imperative that the Government should take the initiative in the matter; especially if the Railway is to be constructed as far as Peshawur.

Arboriculture.

75. There were no transfers of Malgozaree lands in any of the three districts during the year.

Transfers of Malgozaree land.

76. A sum of Rs. 47,241-8-8 was realized on account of Octroi in the Peshawur district, the demand being Rs. 50,841, or an increase of Rs. 10,704 over that of the previous year; a balance of Rs. 7,599-7-4 remained at close of the year. Out of this a sum of Rs. 3,062 has been proposed for remission, on account of loss caused by the prevalence of cholera.

Municipal taxation.

77. No new Revenue buildings have been constructed in this Division during the year under report. As remarked in my last Revenue Report, a Revenue buildings. Tehasel and Thannah combined is much required at Murdan in the Eusufzye sub-district, the present building being a small kutchah one, and inside the enclosure of the Guide Cavalry lines, very much out of repair and utterly insufficient. It is hoped that the building will be commenced on this year, as budget provision has been made for it, and we were disappointed last year by the transfer of the amount sanctioned to Montgomery.

GENERAL SUMMARY.

13. Some modification has been made since the last report was rendered, in the order heretofore observed in reporting on the Revenue Administration of the province, as will have been seen from the foregoing extracts. The report now comprises four parts, as noted below, besides notice of officers—which is rendered separately.

Alterations in the order of the Report and in the Appendices.

PART I.—FISCAL.

„ II.—ADMINISTRATIVE.

„ III.—SETTLEMENTS.

„ IV.—STATISTICS AND MISCELLANEOUS.

The statement exhibiting the fiscal results, however, will be found to be nearly the same as last year; no separate return is rendered this year of the proceeds of Forests and Rukhs under the management of Deputy Commissioners, as by an order of the Account department, this revenue is now credited to “Miscellaneous” and not to “Forests;” a statement has also been added for the Licence Tax.

Efforts are being made in this province, as well as elsewhere, to assimilate the forms of annual returns of the different departments of the administration, to those suggested by the Statistical Committee; and an attempt has been made in this department as well to give effect to the views of the Committee by adopting some of the returns laid down by them for the Revenue Report of the past year.

The following then are the returns suggested by the Statistical Committee, which accompany this report. Doubtless difficulty has been experienced in preparing some of those statements, and they may not, on this occasion, be quite accurate, but it is hoped they will be gradually improved on.

PART III.—SETTLEMENTS.

Original No.	No. of Revenue Report.	NAME.
I.—E. 1.	XXIII	Statement showing nature and duration of existing Settlement.

PART IV.—STATISTICAL AND MISCELLANEOUS.

I.—A. 1.	XXV	Area of District.
I.—D.	XXVI	Population.
I.—E. 2.	XXVII	Surveyed and Assessed Area.
III.—F.	XXVIII	Mines and Quarries.
III.—D. 1.	XXIX	Crops cultivated.
III.—D. 2.	XXX	Stock.
III.—E. 2.	XXXI	Labor.
I.—E. 3.	XXXIII	} Varieties of Tenures.
I.—E. 4.	XXXIV	

14. The subjoined table gives particulars of the land revenue, including nuzzerana and service commutation, for the past two years ;—

Land Revenue.
Statement I.

Year.	Demand.	Receipts.	Balances.
1866-67,	1,83,82,304	1,82,82,433	1,49,871
1867-68,	1,84,37,485	1,83,27,671	1,09,814
Difference, ...	+ 55,181	+ 95,238	— 40,037

The demand of 1867-68, it will be seen, had increased half a lac over that of the previous year; while the collections were nearly a lac more. It was expected last year that there would be a considerable increase to the rent-roll during 1867-68, owing to the realization of revenue held in suspense in the expectation of its being realized by the Canal department in the shape of water-rent. This important question has only recently been decided, and the revised assessments in the Amritsur Division are now being effected. The expected increase to the land revenue by the addition of this "water advantages revenue" has consequently not been obtained in the year under report, but may be expected to accrue during the current year. The arrears for past periods will be gradually collected by instalments. The increase in the demand resulted from lapses, alluvion, assessment of wastes, and progressive jummas, as will be apparent from the following table, showing alterations in the rent-roll of 1866-67.

Detail of causes in operation affecting the rent-roll of 1866-67.	Increase.	Decrease.
By lapse of or grant of rent-free estates,	47,319	16,784
,, revision of assessment,	3,027	7,391
,, alluvion and diluvion, or by the action of rivers and streams,	56,671	50,179
,, lands released or taken up for public purposes, ..	13	1,228
,, territorial transfers,	5,13,893	5,13,893
,, assessment of wastes,	15,110	..
,, progressive increase of revenue demand,	7,683	..
,, miscellaneous,	979	..
,, redemption of land revenue, ... ..	..	..
,, errors in kistbundee, .. ...	..	29
Total,	6,44,695	5,89,514
Net increase,	55,181	

15. Of the increase under the first heading, lapses to the value of Rs. 27,204 occurred in the Amballa district alone, those elsewhere were comparatively trifling.

On the whole, there was an accession of revenue from river action, chiefly owing to changes in Hooshyarpoor and the districts of the Mooltan Division, especially in Moozuffergurh; but these gains have been partly lost in other districts, so that the net increase was reduced to Rs. 6,482.

The new settlement of wastes is almost entirely confined to the extensive tracts in Shahpoor and the districts of the Mooltan Division; there is also some addition from this source in Jhelum and Kangra. New rules have recently been promulgated for the lease of waste lands in the Punjab, by which the procedure granting such leases has been simplified and made uniform, and the position of the lessee more clearly defined.

The alterations shown in the above return from territorial changes are from the transfers of Pergunnah Pehoa from Kurnaul to Amballa, of Buttalla from Goordaspoor to Amritsur, of Reyah from Amritsur to Sealkote, and of Ochandah from Dera Ghazee Khan to Dera Ismael Khan.

16. The increase in the collections of 1867-68 was greater, as compared with those of 1866-67, as already noticed, than the difference between the demand of the two years; this, no doubt, is due to the more favorable harvests in 1867-68, whereby fewer balances remained to be recovered at the end of the year.

17. The statement given below exhibits the state of these balances :—

YEAR.	In train of liquidation.	Doubtful or undetermined.	Irrecoverable.	Nominal.	Total.
1866-67,	36,276	41,208	11,844	67,076	1,56,404
1867-68,	32,460	30,202	7,784	30,368	1,00,814
Difference, ...	—3,816	—11,006	—4,060	—27,708	—46,590

The arrears are less by nearly half a lac than in the previous year, and they have resulted in a great measure from ordinary causes; the real balances it will be seen are very trifling. A large portion of the other arrears is due to the loss of area from river action, but there is a set-off against this in the accession of revenue from alluvion, which is credited under "Miscellaneous," and amounted in the past year to Rs. 29,595.

The only districts in which the entire arrears exceed Rs. 5,000 are named

District.	Recoverable.	Doubtful.	Nominal.	Irrecoverable.	Total.
Delhi, ...	3,512	5,006	105	...	8,623
Goorgaon, ...	2,025	6,806	1,584	...	10,415
Goojranwalla, ...	1,301	...	6,264	...	7,565
Mooltan, ...	13,079	864	395	1,584	15,922
Montgomery, ...	1,002	7,132	1,510	...	9,644
Dera Ismael Khan, ...	4,176	80	68	759	5,033
Peshawur, ...	...	4,086	3,545	...	8,231
Total, 7 districts, ...	25,095	24,524	13,471	2,343	65,433
„ 25 others, ...	7,365	5,678	25,907	5,441	44,381
Grand Total, ...	32,460	30,202	39,368	7,784	1,09,814

in the margin, but, at the same time, it will be seen that one-third of the whole amount in them was recoverable.

The doubtful arrears in Delhi have resulted from inundations. Considerable damage was also sustained from the same causes in Goorgaon, owing to the heavy rains which fell in those parts in August last year. The large nominal arrear in Goojranwalla is from the revision of settlement in that district; while in Mooltan it was feared that, from the distress caused from the great want of rain in the previous year, some further relief would have to be afforded in the rubbee of 1867-68, but the subsequent khureef rendered this unnecessary, and the suspensions previously allowed were ordered to be recovered. In Montgomery, however, some of the canal villages are found to have deteriorated from over assessment, and some relief will have to be allowed in them. The large arrears in Peshawur are from diluvion and inundation :—

Fluctuating and Miscellaneous Revenue.
Statement III.

18. The following table shows the fluctuating and miscellaneous revenue of the past year.

YEAR.	Fluctuating.	Miscellaneous.	Total.
1866-67,	2,02,797	7,38,489	9,41,286
1867-68,	1,66,556	6,92,463	8,59,019
Difference, ..	—36,241	—46,026	—82,267

10. As regards the fluctuating heading, there was a slight falling off in the revenue derived from lapsed estates within the year, also from those held under direct management, but this was compensated for by an increase of income from alluvion; the real cause of the decrease in the past year is due to the fact that the land revenue of Pergunnah Pehoa, which was transferred to Amballa in 1866-67, was credited to fluctuating revenue in that year, as it had not then been brought on the rent-roll of the latter district, and thus the fluctuating income of the previous year was unusually high.

20. The decrease in the miscellaneous receipts is more real, but it proceeds almost entirely from the sale of wood from rukhs and forests under Deputy Commissioners; but while the income has thus been less in the past year, it may be presumed that the source of supply has been reserved for a future time. The decrease in the sale proceeds of wood is much greater than indicated by the difference in the above table, but a part of the deficiency has been made up by an accession of revenue in other items.

21. Grazing dues yielded a large revenue in the past year in Lahore and in the districts of the Rawulpindee Division; but in Mooltan, again, there was a falling off also in the revenue from the excessive drought of the previous year and the great loss of cattle.

Grazing Dues.	
INCOME.	
1866-67,	3,89,827
1867-68,	4,20,721
Difference, 30,894	

The income from Sujjee was somewhat greater in 1867-68 than in the previous year, but this revenue is confined to the districts of the Mooltan Division and Shahpoor.

22. The credits from fees were likewise considerable in the past year, owing to the surplus fees of the Settlement department having been brought to credit in 1867-68.

23. The statistics as to the number of distilleries, the number of shops for the sale of liquor, and the number of persons prosecuted for breach of the Abkaree Laws, were much the same as in the preceding year, as will be seen from the following table :—

Abkaree.
Statement IV.
Statistics of manage-
ment.

Year.	Number of Sud- der Distilleries at close of the year.	Number of retail shops for the vend of native liquor at close of the year.	Number of shops for the sale of English spirituous and fermented liquors.	Number of per- sons prosecuted for breach of Abkaree rules.	Number con- victed and punished.
1866-67,	113	702	144	239	180
1867-68,	112	813	146	237	163
Difference,	-1	+21	+2	-2	-17

24. The number of persons prosecuted and convicted was much greater

	Prosecuted.	Convicted.
Delhi, ...	33	23
Amballa, ...	28	19
Jalandhar, ...	28	12
Kangra, ...	37	28
Total, 4 districts,	126	82
28 others,	111	81
Total, ...	237	163

in the four districts named in the margin, than in any other. This fact may easily be accounted for in the first three districts named, from the presence of European troops, with their camp followers; though this is not the case in Kangra, but there are extensive public works in progress in that district, which afford employment to a

large class, addicted, it is stated, to the use of spirits, and these may have been the causes of the results noticed.

25. The subjoined table exhibits the excise on liquor for the past two years:—

Year.	From license fees for sale of native liquor.	From license fees for sale of European spirituous and fer- mented liquors im- ported or manufac- tured in India af- ter the European method.	Still-head duty.	Fines, fees and forfeit- ures.	Other items.	Total gross Receipts.	Total expendi- ture.	Net Receipts.
1866-67,	2,17,672	4,567	2,51,048	3,202	107	4,77,196	68,475	4,08,721
1867-68,	2,52,387	6,630	2,79,099	2,009	147	5,40,272	66,351	4,73,921
Difference,	+34,715	+2,063	+27,451	-1,193	+40	+63,076	-2,124	+65,200

There is a considerable increase in the aggregate in the receipts for 1867-68 as compared with the previous year, but the year 1866-67 comprised 11 months only. The increase of revenue in the past year appears under all three headings of license and still-head duty.

26. The enhanced revenue from licenses for the sale of country liquor was realized mainly in the districts named in the margin, there was also an increase to a less extent in some others. This increase of revenue is not specially noticed in the Amritsar, Lahore and Peshawur reports, though it is observable that there was an increase in the number of liquor shops in the two first, while in Mooltan, it is stated that the licenses for cantonments were disposed of separately for the first time.

Revenue from Licenses.

	<i>Increase.</i>
Amritsar,	7,413
Lahore,	4,080
Mooltan,	5,896
Peshawur,	6,563
Total,	<u>Rs. 23,952</u>

27. The increase in the still-head duty occurs in the districts also marginally noted, and to a less extent in some others.

Still-head Duty.

	<i>Increase.</i>
Jullundhur, ...	3,243
Kangra, ...	9,407
Amritsar, ...	7,604
Mooltan, ...	3,676
Total, ...	<u>23,830</u>

The enhanced revenue in the first two is thus accounted for by the Commissioner :—"The Deputy Commissioner " Jullundhur remarks that the increase in his district is " partly attributable to the establishment of the system " of sudder distilleries in the Kupoorthulla territory, " which has diminished the facility and advantage of smuggling spirits from " that State." The Deputy Commissioner of Kangra attributes the great increase in his district to " the stricter enforcement of the law in regard to illicit stills, " and to the improved pecuniary means and condition of the people."

In Amritsar it is believed that the result shewn is due in part to the greater consumption of liquor during the prevalence of cholera in that district, and in part to an increase in the number (6) of liquor shops. The increase in Mooltan is not accounted for.

28. The country liquor manufactured in the Punjab is of different degrees of * strength. In the past year, the enhanced income above noticed resulted from the increased sale of liquor of the 3rd quality; while, on the whole, there was a decrease in the consumption of spirits 25 per cent below proof.

Specification of increase.

1st. Spirits, London proof.
2nd 25 per cent below proof.
3rd. 50 ditto ditto.

29. The fluctuations, however, in the consumption of liquor of different qualities is considerable in some districts. For instance, in Delhi there was an increased sale of the 2nd kind, while there was a falling off in the sale of spirits of the 3rd quality; and in Amballa, again, the results shewn are quite the reverse; while in some few other * districts, no liquor of the 3rd quality appears to have been disposed of.

Strength of liquor, and demand.

* Hooshiarpoor.
Sealkote.
Goordaspur.
Lahore.
Goujranwalla.
Dera Ismael Khan.
Peshawur.

30. In remarking on the consumption of the different kinds of liquors consumed, the Deputy Commissioner of Delhi states that he has not discovered the cause, though he attributes it to rise in the price of goor, which it appears had a greater effect on the price of the weaker spirit. The Deputy Commissioner Amballa does not attempt to account for the very opposite results shewn in his district, though it appears from his report that they have occurred in cantonments.

Further, there was a decrease in the consumption of liquor of the 1st quality in Mooltan, and an increase in the last ; and the Deputy Commissioner remarks, that the duty on the former falls heavier than on spirits manufactured after the European method, or the Customs duty on imported liquor, owing in part to the still-head duty having been charged according to wine measure instead of imperial measure ; but this mistake has now been rectified.

31. The cost of collecting the Abkaree revenue in 1867-68 was less than in the previous year. The charges amounted respectively to Rs. 14-5-7 and 12-4-6 per cent ; while it must be borne in mind that the latter is for 11 months only to 12 in the former, so that the actual result is more favorable to 1867-68 than is apparent from the above table.

Opium and Drugs
Statement IVA
Statistics of Management.

32. The table given below affords some statistics connected with the subject—

Year.	Area in acres under cultivation of opium and paying an acreage duty.	Number of licensed vendors for the sale of drugs.	Number of persons prosecuted for breach of rules.	Number convicted and punished.
1866-67,	10,730	392	315	203
1867-68,	8,406	421	268	175
Difference, ..	—2,324	+ 29	—47	—28

The decrease observable in the poppy cultivation occurs chiefly in Jullunder, Lahore and Ferozepoor. In the former it cannot be accounted for, except that the cultivation was un-
Acreage system.

usually large in the former year; the Deputy Commissioner Ferozepoor believes that decrease of cultivation in the past year is partly due to the want of rain.

33. The revenue derived from the duty on the sale of opium and drugs in the past year is given in the subjoined table :—

YEAR.	DEMAND.			RECEIPTS.			Balance.
	Opium.	Drugs.	Total.	From Opium and Drugs.	Fines, Fees and Forfeitures, &c.	Total.	
1866-67,	1,86,913	1,44,065	3,31,878	3,14,504	3,583	3,18,087	17,374
1867-68,	1,99,095	1,57,258	3,56,353	3,30,151	1,007	3,31,158	26,202
Difference, ...	+12,182	+12,293	+24,475	+15,647	—2,576	+13,071	+8,828

The income, it will be seen, was greater, both from Opium and Drugs in 1867-68 than in the previous year, but the latter is for 11 months only, and the difference for the year under report is not so great in individual districts as to call for any special remarks.

The arrears were somewhat greater for the past than in 1866-67; they

Delhi, ...	Rs. 1,968
Amritsar, ...	" 5,237
Rawulpindes,	" 5,989
Mooltan, ...	" 2,098
Peshawur,	" 2,011
5 districts,	Rs. 17,299
27 others,	" 8,903
Total, Rs.	26,202

are, however, much larger in the few districts named in the margin than in all the others, but in three of these named, the amounts are recoverable, while in Rawulpindes and Peshawur a reduction was allowed in the demand owing to the removal of troops from those stations.

License Tax.
Statement V.
Income.

34. The subjoined table exhibits particulars connected with the license tax :—

YEAR.	SCHEDULE A.												SCHEDULE B.		GRAND TOTAL.					
	CLASS I.		CLASS II.		CLASS III.		CLASS IV.		CLASS V.		CLASS VI.		TOTAL.		No.	Amount.	No.	Amount.	No. of Licenses granted.	Tax levied.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.						
1887-88,	10	5,000	39	7,800	221	22,120	2,504	50,078	7,992	79,971	59,482	2,38,042	70,248	4,03,011	5	10,000	70,253	4,13,011		
Add— Deductions from official salaries, ...	16	8,000	55	11,000	143	14,250	609	12,150	...	...	...	...	823	45,400	...	...	823	45,400		
Total, ...	26	13,000	94	18,800	364	36,370	3,113	62,228	7,992	79,971	59,482	2,38,042	71,071	4,48,411	5	10,000	71,076	4,58,411		

35. The income derived from this source was certainly not large. Out
 Number of persons of a population of 17 millions, only 71,000 persons in all
 taxed. were subjected to the tax.

36. The Income Tax for the first entire year it was in full force (*i. e.*
 1861-62), yielded in this province Rs. 9,31,178, though
 Yield of Income Tax. the number of persons assessed was only 76,000. But
 even in 1863-64, when the Income Tax had been reduced, it yielded five lacs.

Cause of Decrease in The Deputy Commissioner of Delhi has, however,
 License Tax. accounted very fairly in the following extracts from his
 report on the revenue administration for the manner in which persons with
 large incomes generally escaped the license tax :—

“ The smallness of the income from the tax, or of the certificate tax
 “ which now takes its place, is no doubt due, to some extent, to the difficulty
 “ of assessing it; and in so far as it is due to this, we may hope for an improve-
 “ ment year by year; but from the peculiar form which wealth assumes in
 “ this country, and from the peculiar manner in which it is distributed, the
 “ area over which such a tax falls (if I may use the expression) is very limited,
 “ and so no great increase is to be hoped for.

“ 15. The fact that, in the two highest classes in the city of Delhi
 “ but 4 licenses have been granted, and in the 3rd only 24, may excite sur-
 “ prise; but it is to be explained by the circumstance, that some of the richest
 “ men in Delhi at this moment have the bulk of their money invested in
 “ house property, Government paper, or Bank shares.”

“ 16. The great majority of objections preferred were from persons
 “ assessed in the lowest class, and I am inclined to think, that in our anxiety
 “ to add to the income when we had exhausted all the higher classes (the tax
 “ payers of which were readily discoverable,) and found how small the pro-
 “ ceeds were, we were somewhat over zealous in hunting out every one who
 “ might in any way be supposed to have an income amounting to Rs. 200. I
 “ am further disposed to think that we assessed the higher classes, compara-
 “ tively speaking, lightly. I shall endeavor to remedy this in assessing the
 “ certificate tax.”

37. Incomes ranging from Rs. 2 to 500 yielded half the tax collec-
 Chief source from fed within the past year, while 823 Government officials
 which derived. contributed 10 per cent of the whole amount.

Income of particular districts.

38. The largest amount realized in individual districts, excluding official salaries, was obtained from

Amount of Tax. Average for each License.

Amballa, ...	26,308	6
Delhi, ...	24,082	7-5
Amritsar, ...	24,034	6-3
Lahore, ...	23,771	8
Mooltan, ...	24,044	5-7

those named in the margin, in which the average for each license is also given. The average for the province was Rs. 5-11-9 for a single license.

This is exclusive of Government officials.

39. 5,965 petitions of objections were disposed of; the largest number in any one district was 827, and these were presented in Jhung.

40. There were 626 prosecutions; and, of this number, 387 occurred in the three districts of the Hissar Division.

41. The cost of collecting the tax was trifling, it amounted to Rs. 8,028, or less than 2 per cent.

**Salt and Customs.
Statements VI to VID.
Income for the past
two years compared.**

42. The Salt and Customs revenue appears again greater in the past year than in 1866-67, as exhibited in the following table :—

	GROSS RECEIPTS.		Increase.	Decrease.
	1866-67.	1867-68.		
Delhi and Hissar Customs Line, ..	45,68,007	51,37,685	5,69,678	...
Indus Preventive Line and Salt Range.	35,25,824	35,89,897	64,073	...
Trans Indus Salt Mines,	83,306	83,135	...	171
Sutlej Preventive Line,	15,762	13,473	...	2,289
Goorgaon, Rohtuk and Dera Ismael } Khan Salt Works, }	43,044	38,096	...	4,948
Total,	82,35,943	88,62,286	6,33,751	7,408

43. The income derived from this source in 1866-67 was greater than in any year since annexation, yet there is a further increase of revenue shewn for the past year; but this is not altogether real, since

the income for 1866-67 represents the receipts for 11 months only, so that virtually there was no increase of revenue in the past year.

It is gratifying to find, however, that notwithstanding the favorable results reported for 1866-67, there was no diminution in the aggregate revenue for the past year. But it will be observed that, while the Imperial Line has maintained in 1867-68 the high income obtained in the previous year, there was a falling off in the receipts from the Cis and Trans Indus Salt Mines, when it is considered that the above figures for 1866-67 are for 11 months to 12 of the past year.

44. The increased income shewn in the foregoing return was derived in a great measure from salt, but in a larger proportion from the impost on sugar, as illustrated in the subjoined statement :—

YEAR.	DUTY ON SALT.	DUTY ON SUGAR.		Miscellaneous.	TOTAL.
		Refined.	Un-refined.		
1866-67, ..	74,86,148	4,10,062	3,32,419	7,314	82,35,943
1867-68, ..	79,15,602	6,05,394	3,31,030	10,260	88,62,286
Difference, ...	+4,29,454	+1,95,332	-1,389	+2,946	+6,26,343

The increase in the duty on salt has occurred, as above stated, in the Delhi and Hissar sections of the Imperial Line. With regard to the decrease of duty from the Salt Mines, it may be stated that there was an unusual activity in the salt trade in 1866-67, and a large accession of revenue was derived therefrom in that year, while the trade was much reduced in the past year, owing to the high price of grain which prevailed in 1867-68, and to a scarcity of fodder.

45. There had been a depression in the sugar trade, during the previous year, and the income then reported was much less than in 1865-66; but, from the increase now again shewn in 1867-68, it would seem that the trade has regained its previous standard.

**Canals.
Statements VII and
VIII.
Income and Expendi-
ture.**

46. The following statement exhibits the income and expenditure on account of Canals. As anticipated last year, there is some difference in the figures now brought forward for 1866-67 :—

DESIGNATION OF CANAL.	Year.	RECEIPTS.			EXPENDITURE.		
		Gross revenue.	Approximate enhancement of land revenue.	Total.	New works, compensation, &c.	Establishment and repairs.	Total.
Chief and Superintending Engineers, ...	1866-67, ...	...	...	...	...	66,514	66,514
	1867-68, ...	...	...	...	...	75,800	75,800
Baree Doab Canal, ...	1866-67, ...	4,91,252	78,534	5,69,786	1,05,579	3,29,976	4,35,573
	1867-68, ...	4,82,932	78,534	5,61,466	1,04,340	4,07,118	5,11,458
Sutlej and Chenab Inundation Canals, ...	1866-67, ...	51,129	2,41,411	2,92,540	56,764	70,543	1,27,307
	1867-68, ...	75,676	2,41,411	3,17,087	30,763	95,300	1,26,063
Indus Inundation Canals, ...	1866-67, ...	1,993	80,938	82,931	876	54,013	54,889
	1867-68, ...	491	80,938	81,429	3,725	79,282	83,007
Western Jumna Canals, ...	1866-67, ...	5,73,648	3,88,234	9,61,882	9,040	1,96,181	2,05,221
	1867-68, ...	9,83,752	3,88,234	13,71,986	23,894	2,36,862	2,60,756
Total, ...	1866-67, ...	11,18,022	7,89,117	19,07,139	1,72,277	7,17,227	8,89,504
	1867-68, ...	15,42,851	7,89,117	23,31,968	1,62,722	8,94,362	10,57,084
Difference, ...	...	+4,24,829	...	+4,24,829	-9,555	+77,135	+1,67,580

47. There was a large increase of revenue in the past year, almost entirely from the Western Jumna Canals, and chiefly from water rent, and not from miscellaneous sources.

Source of increase.

The income is shewn to be somewhat less in 1867-68 than in the preceding year from the Baree Doab Canal, but this deficiency is made up by an increase from the Inundation Canals of the Lower Sutlej and Chenab.

48. The expenditure was greater than in 1866-67, and in consequence of enhanced outlay on establishment and not on works. The charges for the previous year are for 11 months only.

Expenditure.

49. An increase of revenue was expected from the sale of stamps in 1867-68, in prospect of the introduction of the new scale of duties under Schedule B of the Act, and the following figures shew that this expectation has been fully realized :—

**Stamps.
Statements VIII and
VIII A.
Revenue realized.**

	1866-67 11 months.	1867-68 12 months.
Realized under Sections XV, XVII, XIX and L of Act X of 1862, ...	24,071	15,997
On Miscellaneous Accounts,	638	1,054
From Pauper Suits,	3,432	1,922
Total, Rs.	28,136	18,973
By SALES.—Of Foreign Bill and Share Stamps,	2,551	3,125
Adhesive or Receipt,	20,363	22,872
Bill of Exchange and Hoondie,	46,837	58,293
Judicial Stamps,	12,05,974	16,09,329
Total,	12,75,725	16,93,619
Grand Total,	13,03,861	17,12,592

50. It is true that the sales of the previous year were for 11 months only, but, allowing for this, there was still a considerable increase over 1866-67.

There was an increase in non-judicial, as well as in judicial stamps, though the difference is trifling in the former as compared with the great accession of revenue from the latter source.

For 11 months.	
1866-67,	13,03,861
1867-68,	15,69,376
Increase,	2,66,015

The income was less than in 1866-67 from impressed stamps and penalties; fewer documents were stamped for Banks &c., in the past year, while penalties had been exceptionally high in Amritsur and Lahore in the previous year.

The increase from sale of Foreign Bill Stamps occurs, for the most part, in Delhi, and the use of these stamps seems to be chiefly confined to Delhi and Amritsur.

The increase from the use of Adhesive Stamps is more general, though it is not specially large in any district. On the other hand, there was a decrease from this source in Jullundhur, though there is a large revenue from all other stamps in this district during the past year.

The increase in the sale of Bill of Exchange Stamps occurs in several districts, but is largest in Delhi, Amritsur, Lahore, and especially in Ferozepoor; the cause of the great difference in Ferozepoor is not accounted for.

The rise in Judicial Stamps is general throughout the province, and

Judicial Stamps.

	1866-67.	1867-68
Delhi,	77,403	92,757
Amballa,	59,916	76,505
Jullundhur,	77,638	1,06,142
Hooshiarpoor,	77,662	1,00,328
Amritsar,	90,725	1,22,759
Sealkote,	48,280	76,369
Lahore,	1,00,429	1,63,130

may fairly be attributed to the new Stamp Act (XXVI of 1867); the increased demand for

Judicial Stamps was specially large in some districts. It cannot be stated how much of the additional revenue is due to Schedule A, as the same description of stamps has heretofore been

used under both Schedules A and B; but, from the change recently introduced, this information can be given in future.

51. As regards the Judicial Stamps most in demand it will be perceived

Judicial Stamps in demand.

Value.	1866-67.	1867-68.
1 Anna.	671	20,704
2 "	51,061	61,255
4 "	82,673	91,143
8 "	2,65,671	3,07,722
1 Rupee.	1,62,310	2,23,470
2 "	1,00,076	1,30,088
4 "	1,36,452	1,40,872
8 "	1,15,560	87,832
10 "	9,550	43,560
12 "	2,556	15,012
15 "	2,175	17,640
16 "	78,352	48,176
20 "	3,380	32,260
25 "	8,250	12,425
32 "	58,240	36,704
Total, ...	10,81,860	12,68,863
Stamps of other values,	1,93,865	4,24,756
Grand Total, ...	12,75,725	16,93,619

from the statement given in the margin,

that the sales up to 32 Rs. value were as 3 to 1 of others, though there was a large increase of revenue from stamps of a higher value in the past year as compared with 1866-67. The large increase in the sale of one anna stamps, is owing to the imposition of this duty on many documents, which, under the former Schedule, were admitted unstamped; part of the increase in one rupee stamps is attributable to the duty on Criminal petitions. It

appears open to doubt if it is worth while to issue papers bearing a bi-color stamp of the value of one anna from the Stamp Office. The value of the paper is considerable, and the cost of carriage is large. It would be better, probably, to use an Adhesive Stamp for papers of the value of one anna under Schedule B.

52. The charges on account of discount were, of course, larger than in

Discount. Miscellaneous Charges.

Discount.

1866-67,	49,441
1867-68,	66,471

Increase, ... 17,030

1866-67. 1867-68.

Refunds,	28,158	48,878
Miscellaneous charges,	3,648	9,895
Total,	31,796	53,273

1866-67, owing to the increase in the sale of stamps.

Refunds and Miscellaneous charges were also greater.

Refunds in cases of compromise, under Section XXVI of Act X of 1862, were greater than in 1866-67, and so

also were remands in appeal cases under Note D, Schedule B, Act XXVI of 1867, but the difference is not so great in individual districts as to attract special notice.

Net Receipts.

Y E A R.	Gross Receipts.	Net Receipts.
1866-67,	13,03,861	12,22,614
1867-68,	17,12,592	15,92,842
Difference,	+4,08,731	+3,70,228

53. Notwithstanding, the net receipts credited to Government were considerably greater in the past than in the preceding year, as will be apparent from the marginal table.

Stamp Vendors.

54. The number of Stamp Vendors in 1867-68 was 2,296, to 1,889 in 1866-67.

Penalties.

55. The number of persons punished was fewer in the past year, being 1,208 to 2,816 in 1866-67. The decrease appears for the most part in Hooshiarpoor, Amritsur, and Sealkote, in which the prosecutions were exceptionally numerous in the previous year. Informers had increased from 39 to 67, to whom Rs. 919 was paid in rewards, to Rs. 612 in 1866-67.

Documents impressed with Stamps.

Y E A R.	Number of documents stamped.	Value of Stamps.	Penalties.
1866-67,	44,774	12,019	1,593
1867-68,	27,844	8,778	904
Difference,	-16,930	-3,241	-689

56. The number of documents submitted for impressed stamps was less in the past year, and the income derived therefore proportionally smaller, as shown in the margin.

**Waste lands.
Statement IX.**

57. Two sales of rukh lands were effected in the Lahore district in the past year, as shewn in the statement given below :—

Y E A R.	No. of plots.	Area.	Prices realized.	Rate per acre.	REALIZATIONS OF ARREARS OF PREVIOUS YEAR.			Grand Total,
					Princip.	Interest.	Total.	
1866-67,	1	1,025	9,944	9-11-2	7,159	6,095	13,245	23,198
1867-68,	2	2,637	5,835	2-3-9	4,002	3,890	7,892	13,727

One of these was the sale of rukh Kutloee, measuring 1,637 acres, to Soobadar Anoop Singh, at the rate of two rupees per acre, subject to the payment of land revenue; the other relates to the sale of 1,000 acres of land in rukh Chaunee, to Dewan Ruttun Chund, revenue-free for ever, for Rs. 2,560,

This rukh formed part of the Dewan's jagir, and he was allowed to bring 1,000 acres under cultivation ; with the sanction of the Secretary of State, the land thus brought under cultivation was sold to the Dewan in proprietary right, revenue-free for ever, for the sum above mentioned.

58. Revised rules have recently been issued, with the consent of Government, for the lease of waste lands, on favorable terms, whereby the procedure is much simplified ; applications under these rules are numerous.

Revised Lease Rules.

In Mooltan, however, leases had been given in former years on too easy terms, and the Deputy Commissioner remarks that the effect of the new rules will be to diminish applications, as leases can now be held only for term of settlement, and on renewal the Government may claim malikana. The lands leased in this region were not always cultivated, but were taken merely with a view of establishing some sort of title to the lands, and for the sake of the wood on them, the supply of which has much decreased of late.

Redemption of land revenue.

59. No land revenue was redeemed within the province during the past year.

Arrears of previous sales.

*Kangra.
Lahore.
Goojranwalla.
Goojerat.
Shahpoor.
Mooltan.

60. With regard to the arrears on account of sales of previous years, these are confined to a few districts,* and the largest amount outstanding is due in Kangra. Under the rules of 1863, a portion (one-tenth) only of the purchase money was stipulated for at once, the rest to be liquidated any time within 10 years ; the purchasers in Kangra it appears prefer to wait for the adjustment of the principal till it is legally due, paying the required interest of 10 per cent meanwhile.

61. The statement given below exhibits the revenue realized from all sources of the Revenue Department referred to in the foregoing remarks for the past year :—

General revenue.

Detail.	1866-67.	1867-68.	Collections of previous year credited in 1867-68.	Total.
Land Tax, with Tribute, ..	1,85,04,469	1,85,90,776	36,880	1,86,27,656
Miscellaneous,	9,41,286	8,59,019	44,159	9,03,178
Spirits,	4,77,196	5,40,272	..	5,40,272
Opium and Drugs,	3,18,087	3,81,158	7,994	3,39,152
Customs and Salt,	82,35,943	88,62,286	..	88,62,286
Canals,	11,18,022	15,42,851	..	15,42,851
License Tax, ... .. .	..	4,58,411	..	4,58,411
Stamps,	13,03,861	17,12,592	..	17,12,592
Total, ..	3,08,98,864	3,28,97,365	89,033	3,29,86,398

The increase of income over 1866-67 was considerable, and amounted to nearly 20 lacs. The results in 1867-68 are for 12 months, to 11 in the previous year. Moreover, the new license tax added $4\frac{1}{2}$ lacs to the revenue of 1867-68. Still the aggregate receipts for the past year were much greater than in many previous years, as will be seen from the following table :—

Year.	Aggregate amount realized.
1862-63,	2,91,08,205
1863-64,	3,02,93,033
1864-65,	3,03,86,448
1865-66,	3,04,41,573
1866-67,	3,08,87,484
1867-68,	3,28,97,356

Alluvion and Dilu-
vion.
Statements X and XA.

62. The statement given below exhibits the changes which have resulted from river action for the past two years :—

Year.	Loss of annual revenue in estates which have suffered.	Increase of annual revenue in estates which have gained.	Remission in the demand for the year on account of inundations.
1866-67,	52,529	64,823	13,659
1867-68,	39,755	61,260	30,955
Difference, ..	-12,774	-3,563	+17,296

The loss of revenue from diluvion was much less in 1867-68 than in the previous year, while the gain from alluvion was nearly the same. But it will be observed that the accession of revenue from the changes which occurred within the year under report, was nearly double the amount lost thereby; this favorable result is due to the revised settlement of alluvial lands in the Jullunder, Rawulpindee and Mooltan Divisions, in which the gain from river action is shewn to be considerably greater than the losses.

63. The injury sustained from inundation was, however, much heavier than in 1866-67, but this loss was confined to the districts of the Delhi and Peshawur Divisions, as already noticed in the remarks on the land revenue balances.

64. The lands occupied for public purposes in the past year were not very much greater in extent than in 1866-67, but the compensation paid was very much higher, as will be seen from the following table:—

Year.	AREA OCCUPIED FOR			AMOUNT OF COMPENSATION PAID FOR			RATE PER ACRE.			Reduction in rent roll.
	Rail-ways.	Other purposes.	Total area.	Railways.	Other purposes.	Total.	Railways.	Other purposes.	On total area occupied.	
1866-67	98	2,044	2,142	7,686	33,807	41,493	78 6 10	16 8 8	19 5 11	1,336
1867-68	68	5,430	5,498	6,169	4,27,172	4,33,341	90 11 6	78 10 8	78 13 1	1,711

The unusually heavy expenditure under this heading is, however, entirely owing to the high rates paid for the land taken up for the new fort at Mooltan; the land thus appropri-

ated was partly occupied with gardens and houses, and the average compensation therefore paid in the Mooltan district, exceeded Rs. 800 an acre. For arable lands taken up for the fort, the average ranged from Rs. 160 to 225 an acre, while for garden lands it was from Rs. 600 to Rs. 3,500 an acre.

Deducting then, the transactions of the Mooltan district, the compensation paid in other parts of the Punjab was not heavy, and averaged about Rs. 11 an acre; this low rate is

obtained, however, by including 1,568 acres of land occupied for roads in Sirsa, which cost less than 8 annas an acre, but this land was for the most part waste, for the entire revenue assessed on it was only Rs. 105; excluding this exceptional case also, the average compensation paid for the province was still under Rs. 20 an acre.

65. The rules for the appropriation of land are generally considered to have worked well. It is not stated in how many cases the lands were obtained by private agreement, and in how many recourse was had to compulsory process, under Act VI of 1857, but it is mentioned that there is a growing difficulty in obtaining lands in the vicinity of inhabited places, owing to its increasing value, and that proprietors prefer other lands in lieu instead of receiving payment in cash.

66. This Statement exhibits the revenue-free assignments as they stood at the close of the year. The amount has decreased from Rs. 31,22,965 to Rs. 31,14,482. The decrease is in grants other than perpetual. The perpetuity grants show a slight increase. The annexed table shows the details of new grants:—

1				2		3		4		5		6		7	
NEW GRANTS.				New grants for road side wells.		Life grants released on more favor- able terms in favor of reli- gious institu- tions.		Extension of life grants to a longer term.		New grants for or in lieu of pensions, or other lands reserved for public or other purpo- ses.		Old grants on which final orders were passed dur- ing the past year.		Total.	
Jageer or Manfee.		Inam or Lumberdaree.													
Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.
49,934	16,690	1,773	546	43	29	373	580	...	...	4,384	2,138	6,471	15,365	62,978	35,348

**Pensioners.
Statement XIII.**

67. The changes in the pension roll during the past year were considerable, as shown by the following table :—

ON THE ROLL AT THE CLOSE OF 1866-67.		DEDUCTIONS IN 1867-68.		ADDITIONS IN 1867-68.		REMAINING AT THE END OF 1867-68.	
No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.
6,392	11,89,420	465	65,174	230	54,038	6,157	11,78,279

On the whole, there was a decrease of 235 in the numbers of pensioners at the end of the year, and of Rs. 11,141 in the amount to be paid.

Decrease.

Of the deductions, 303 pensions, representing an annual payment of Rs. 46,733, lapsed; 34 others, amounting to Rs. 2,229, were purchased out, almost all in Dehli, where a great many further applications for sale of pensions to Government were pending; and one, value Rs. 100, was converted into a land grant; the rest of the reductions are nominal, having resulted from transfers to other districts and provinces.

69. With regard to the additions, 127 pensions, involving an annual payment of Rs. 38,937, were new grants, but the remainder are from transfers from other districts and provinces.

Increase.

70. Lastly, of the pensioners remaining at the close of the year, no fewer than 6,023, receiving Rs. 10,92,808, are life grants.

Remaining on the roll.

PART II—ADMINISTRATIVE.

71. The number of dustuks issued and the amount of talubana realized was very much the same in 1867-68, as in the previous year, as shown by the marginal figures. No dustuks whatever were issued in the following districts :—

Coercive Processes
for realization of re-
venue. Statement XIV.
Dustuks.

Year.	Dustuks.	Talubana.
1866-67,	36,845	28,801
1867-68,	37,329	28,129
Difference,	+ 484	— 172

Simla,
Jhelum,
Shahpoor,
Kohat.
Hazara,

The difference in the number of dustuks issued in any one district was not great, save, perhaps, in Sealkote—in which the number had increased from 1,562 in 1866-67 to 2,527 in the past year; yet the Deputy Commissioner reports that the revenue of his district was realized with facility, except in some 20 villages of the Sealkote Tehseel, in which there was some vexatious delay.

In Rohtuck also, the number had increased from 765 to 1,168 in 1867-68. It is explained that the rubbee was a bad one, and the zemeendars held back in the hope of inducing a new officer to relinquish a portion of the demand; but it is reported that the following khureef was an "exceedingly good one."

72. Imprisonment had to be resorted to in one case only, in the Rohtuck district, and in regard to this, the Deputy Commissioner reports—"One of the Lumburdars of Jhujjur was "imprisoned to make him pay up his revenue. I am "informed that for some years past he has never paid his revenue till forced "to do so. He is, however, miserably poor and heavily in debt. His land, "pending sanction, has been made over to his nephew (who is tolerably well off) "for 7 years. Should the proprietor be able to pay his nephew within that "time he will of course re-enter on his lands."

Personal imprison-
ment.

Distrainment.

Kham holdings.
Statement XV.

District.	No. of estates.
Montgomery,	1
D. I. Khan,	64
Bunoo,	34
Peshawar,	1
Kohat,	20

73. Personal property was distrained in 127 cases in the past year, to 85 in 1866-67, but in four only was recourse had to sale, and these occurred in the one district—Montgomery.

74. The estates held under direct management are confined to the districts noted in the margin.

The one estate in Montgomery is composed of alluvion lands, which are subject to frequent changes from inundations, and for which no other suitable arrangement can be made.

The estates thus held in the frontier districts are of the exceptional character already explained in the Revenue Report for 1865-66, paras. 70 and 71.

75. The following table exhibits the financial result of the management of the estates held kham in the past year. There was some decrease of revenue in Dera Ismail Khan,

Financial results.

as compared with 1866-67, which is not accounted for, but the income is likely to fluctuate each year :—

Year.	No. of estates.	Demand.	Deductions.	Net demand.	Collections.	Balances.
1866-67, ...	110	1,00,746	29,560	71,186	69,864	1,322
1867-68, ...	120	83,137	20,959	62,178	61,756	422

76. The aggregate amount advanced in 1867-68 was nearly the same as in the preceding year, as will be observed from the details given below :—

Tuccaves.
Statement XVI.

Year.	ADVANCES.			Advances due.	Collections.	Total outstanding at the close of the year.	REMARKS.
	Remaining of previous years.	Made during the year.	Total.				
1866-67,	1,94,352	54,225	2,48,577	67,870	64,853	1,83,724	* The difference of Rs. 95 as compared with the balance of last year is owing to transfers &c., made this year.
1867-68,	*1,83,629	57,670	2,41,299	73,176	68,007	1,73,292	

Of the advances that fell due within the year, nearly the whole amount was recovered, and exceeded the aggregate of the new disbursements.

77. The largest advances granted in any one district were made in Roh-tuck, and amounted to Rs. 12,400 ; considerable advances were also paid in this district in the previous year. Large advances were also given in Goorgaon in the past year, viz., Rs. 7,500 ; and in Dera Ghazee Khan, amounting to Rs. 5,235, but of this the greater portion was for a canal cut. In the other districts in the province the advances did not exceed Rs. 2,500 in any one, and in most they fell very far short of this.

Advances, where chiefly in demand.

78. The following table exhibits the irrigated works, completed and commenced on within the past year :—

WELLS.		TANKS.		CANAL CUTS.		BUNDS.	
Completed.	Commenced.	Completed.	Commenced.	Completed.	Commenced.	Completed.	Commenced.
265	882	2	...	18	4	1	1

Of the wells, 44 were completed and 221 new ones were commenced on in the Goorgaon district alone; but in the previous year, 123 wells had been completed and 218 had been started in this district. In Rohtuck, again, 61 wells are reported to have been completed in 1867-68, and 45 new ones had been commenced; a large number of wells were also constructed in the Rohtuck district in the year 1865-66; Sealkote and Ferozepoor, likewise, show a goodly number of new works finished and in progress. In Dera Ismail Khan and Dera Ghazee Khan, 19 wells were completed in 1867-68, while in the other districts of the Punjab the number was comparatively small.

The tanks noted in the above statement were completed in Hissar and Sirsa; the Canal cuts, one in Kurnal, one in Moozuffergurh, and two in Dera Ghazee Khan; one Bund was brought to completion in Jhelum and another commenced on.

79. The following remarks on the working of Treasuries during the past year have been furnished by the Accountant General Punjab :—

Treasuries.

" In reply to your No. 3997, dated the 11th instant, I have the honor to state that the working of the Punjab Treasuries during the past official year has been on the whole tolerably satisfactory.

" 2. But I would take this opportunity of asking the Financial Commissioner to bring to the notice of His Honor the Lieutenant Governor the want of interest which officers take in treasury business, and, with one or two exceptions, their ignorance of the rules laid down for their guidance. I should be very glad if something could be done to remedy this state of things.

" 3. A most striking instance of what I refer to appeared at the late examination of Assistants, of the Special Committee of which I was President. The three treasury questions were purposely made very easy, and of a practical nature, so that any one who had paid the smallest attention to treasury business must have been able to answer them satisfactorily; and yet several of the examinees who had actually been in charge of treasuries for different periods, failed more or less completely in their answers.

" 4. Treasury work is not of course so interesting as the other work of District Officers, but it is by no means unimportant."

80. The returns received from the Accountant General are defective, inasmuch as they do not include the transactions of the Umritsur district, except the cash transactions of the Treasury. No complete comparison can be made between the figures for the year under report and the preceding year. But following the same order as last year, a few facts may be gathered from the returns.

Paper Currency.

The total of transactions shows a great decrease, but this is owing to the exclusion of Umritsur.

	1866-67.	1867-68.
Notes received,	120,05,000	87,26,130
Notes paid out,	122,39,000	86,52,110
	242,44,000	173,78,240

The Notes presented by the public to be cashed amounted to Rs. 31,57,910, of which no less than Rs. 10,67,650 were cashed at the Branch Bank of Bengal at Lahore. The districts where Notes were most largely cashed were—

Ferozepoor,	...	...	...	Rs. 6,65,720
Mooltan,	...	...	...	„ 3,75,650
Simla,	...	...	...	„ 2,38,500
Rawulpindee,	...	...	...	„ 1,04,000
Jullundur,	...	...	...	„ 95,330
Goordaspoor,	...	...	...	„ 88,380

The value of Notes taken out of Treasuries for cash was Rs. 32,78,700, being slightly in excess of the amount paid in for cash, which is a satisfactory result. In particular districts the demand for Notes on the part of the European community is very large, being much in excess of the demand for cash in lieu of Notes. Among these may be mentioned the following—

Umritsur,	...	...	...	Rs. 2,47,000
Simla,	...	...	...	„ 4,88,680
Umballa,	...	...	...	„ 1,49,810
Peshawur,	...	...	...	„ 1,15,380
Rawulpindee,	...	...	...	„ 2,89,900
Sealkote,	...	...	...	„ 1,05,890
Goordaspoor,	...	...	...	„ 1,09,420

Had all districts issued Notes in the same proportion, the total amount of Notes issued would have been much in excess of Notes paid; but the scale is turned the other way by the transactions of Lahore and Ferozepoor, where the Notes paid exceeded the issues by about 8 lacs.

The value of Notes paid in by the public on account of sums due to Government was Rs. 29,79,350, of which Rs. 24,40,710 were paid in at Lahore.

The value of Notes paid to the public on account of sums due by Government, for Bills &c., was Rs. 30,69,490, of which Rs. 22,08,050 were paid at Lahore. In a number of districts there appear to have been no transactions of this kind at all.

The statement of Notes received from and remitted to Government Treasuries during the year shows a total of—

Notes received,	...	...	...	Rs. 25,88,870
„ sent,	...	...	...	„ 25,50,920

Notes are issued to other Treasuries, not by the Currency Office itself, but by the Lahore Treasury, which issued Rs. 13,13,600. The remainder of the transactions show the interchange of Notes between district treasuries to replenish their stock.

The value of Notes in circulation on 31st March 1868 was Rs. 46,70,030, but of this a considerable proportion was not in active circulation, but in store in the various Treasuries. From the remarks recorded in the Revenue Reports of Commissioners and Deputy Commissioners, it appears that the paper currency has made no great progress in the interior of districts among the native population, and even in large cities Notes are not as yet much used by native bankers and traders in their ordinary transactions, but they are used for remittances to a considerable extent. It is chiefly among the European community that they are in practical use.

A scheme has recently been propounded for the issue of Local Notes convertible within a limited circle. Enquiries are being made on the subject. The objections most commonly advanced by natives against the present Notes are that they are not sufficiently convertible, and the material is perishable. A lower denomination of Note is occasionally advocated. It is to these points that any efforts for the popularization of the Paper Currency should be mainly directed.

81. The Money Order system is reported to have worked well, and to have been a great convenience to the public, both official

Money Order system.

and non-official. The chief difficulty is with the agency. The remuneration is seldom sufficient to make the office of Agent a popular one. Some changes in the system are at present under the consideration of Government.

**Revenue business.
Statement XVII.**

11 months. On the File Disposed of.

1866-67,	2,08,219	2,58,077
1867-68,	1,72,739	1,65,916
	-35,480	-97,161.

82. The subjoined table shows a decrease of business as compared with 1866-67, and the difference is greater if the period is reduced to 11 months to correspond with 1866-67.

INSTITUTED.									DISPOSED OF.				
Year	Pending.	Settlement	Land revenue	Registration.	Miscellaneous.	Excise.	Accounts.	Total pending and instituted.	On trial.	Adjusted or with-drawn.	Struck off	Total	Pending.
1866-67	5,838	10,593	5,878	45,341	52,525	5,519	82,125	2,08,219	2,00,675	747	1,655	2,03,077	5,142
1867-68	5,172	9,787	7,396	47,266	53,927	7,865	57,018	1,88,431	1,80,787	412	1,668	1,82,817	5,614
Difference	-666	-1,206	+1,518	+1,925	+1,402	+2,346	-25,107	-19,788	-19,938	-335	+13	-20,260	+472

The decrease observable, however, appears for the most part in the districts named in the margin, and occurs under the heading "Accounts." This is owing to the form of Business Statement having been revised, so as to consolidate the numerous items under the head of Accounts, and exclude mere items of receipt and payment, which cannot be considered as "cases." When this revised system is fully acted up to in all districts, the reduction of cases under this head will be still more marked.

In the past year there was an increase of business in some districts,—in Jullundur, under heads of Registration and Miscellaneous ; in Mozuffurgurh under that of Settlement, owing to the extension of the term of the current Settlement, and the preparation of records connected therewith ; and in some other districts under various heads, but not to such an extent as to call for special remark.

83. The appeals instituted in the past year were less, both in the Commissioners' and Deputy Commissioners' Courts, than in 1866-67. The decrease is comparatively large in the Rawulpindee Division, but is not accounted for.

**Revenue appeals.
Statement XVIII.**

	Instituted.	On the file.
Commissioners' Courts,	1866-67, 1,790	2,108
	1867-68, 1,418	1,698
Difference,	-372	-410
Deputy Commissioners Courts,	1866-67, 207	218
	1867-68, 129	132
Difference,	-81	-84

Of the cases on the file, 83 per cent were disposed of, and the oldest remaining was instituted in May 1866. This was pending before the Commissioner of Peshawar.

The average duration of cases was 37 days, to 32 in 1866-67. It was highest in the Commissioner's Court, Amballa, in which it is shewn to have been 127 days. The lowest average of a Commissioner's Court was Delhi—7 days, and of a Deputy Commissioner's, Mozuffergurh—1 day.

Vernacular business
Financial Commissioner's
office Statements
XIX and XX.

84. The statement of Maafce investigations includes English cases. There were 100 for disposal, of which only 3 remained pending at the close of the year. Of miscellaneous cases there were 16 for disposal, of which only 4 remained.

The appeal statement shows that the large balance of cases pending at the close of last year has been reduced to a very small one. There were 191 cases pending last year, and 326 instituted during the year, of which 750 were disposed of and 61 remained pending. From press of work in both the English and the Vernacular Departments of the office, arrears of judicial cases accumulated to such an extent that it became necessary, in the interests of suitors and of the Government, to apply for assistance in the disposal of cases. An Additional Financial Commissioner was accordingly appointed, under Act XXXV of 1867. [The office was held successively by the Hon'ble E. L. Brandroth and Mr. T. D. Forsyth, who disposed of 177 and 302 cases respectively. The timely relief thus afforded has enabled the Financial Commissioner to keep the current work up to date ; so that at the present time there are fewer cases pending than for many years past.

The office of Additional Financial Commissioner was sanctioned for six months. The expenditure was as follows :—

Additional Financial Commissioner,	Rs. 18,348
Establishment,	804
Total, ..	19,152

PART III—SETTLEMENTS.

85. The assessments of 2,315 villages in 4 districts have been revised during the year under the operation of the Regular Settlement. The net increase of assessment is Rupees 94,141 on the operations of the year.

Fiscal results of Regular and Summary Settlements.
Statement XXI.

As noted in para 14 the decrease of assessment shewn in the Umritsur Division from the operations of former years will disappear when the assessment of water-advantage rate on lands irrigated from the Baroe Doab Canal has been made. These assessments are now in progress.

86. The only Settlement operations not under control of the Settlement Commissioner were those in Hazara and Peshawur. The former have recently been superseded by the Regular Settlement commenced by Mr. Wace, and the latter, after some discussion, have been discontinued till they can be taken up in a more systematic way under specially qualified officers.

The Settlement Commissioner has furnished no report of his operations during the year, and has thereby placed it out of the Financial Commissioner's power to notice the work performed either by himself or his officers.

87. This is a new Statement, which will be useful for reference from time to time. It will be seen that many of the existing Settlements are expiring and that Settlement operations must continue in one part or another of the province for a long period to come.

PART IV.—STATISTICAL AND MISCELLANEOUS.

Rain-fall.
Statement XXIV.

88. The table given below exhibits the average fall of rain in each Division of the province for the past four years :—

DIVISION.	1861-65		1865-66		1866-67.		1867-68	
	Inches	Tenths	Inches	Tenths	Inches.	Tenths.	Inches	Tenths.
Delhi, ..	24	...	28	6	27	8	33	7
Hissar, ..	14	7	22	..	13	1	21	1
Umballa, ...	51	4	48	4	36	1	40	5
Jullunder, ...	55	8	53	4	51	3	70	9
Umritsur, ..	32	6	24	...	26	7	38	5
Lahore, ...	27	2	20	5	24	4	24	6
Rawulpindee, ...	36	0	25	6	22	1	22	7
Mooltan, ..	8	9	5	6	8	8	8	9
Derajat, ...	8	8	7	5	5	5	13	2
Peshawur, ..	20	...	24	...	17	6	26	5
General average, ...	28	9	26	8	22	9	30	...

The rain-fall was more plentiful in 1867-68 than in the three previous years, and appears to have been more general and seasonable, except perhaps in the Rawulpindee Division.

An abstract statement of meteorological observations for six selected stations, prepared by Dr. A. Neil, will be found in the Appendices, A.

89. The area of the provinces is 95,768 square miles, or 61,291,620* acres, of which about one-third is cultivated, two-thirds being waste, partly culturable and partly unculturable, the latter predominating. Of the total area, about eight millions of acres are unappropriated culturable waste, the property of Government; of this, a very large proportion, or upwards of 6½ millions of acres, is in the Mooltan Division alone. In the Jhelum and Rawulpindee districts, however, there are large tracts held as rukh land for village pasturage, which are not included in the land at disposal of Government.

Population.
Statement XXVI.

90. The following table gives the population of the Punjab, according to the census taken in January last:—

Number of houses.	Number of square miles.	POPULATION.				Number to the square mile.	Agricul- turists.	Non-agri- culturists.
		Adults.	Youths and young women.	Children.	Total.			
40,21,769	95,768	99,84,530	14,75,506	61,83,910	17,593,946	184	94,08,819	81,90,127

This does not include the population of the independent chiefs of the Cis-Sutlej or Hill States.

The population, including the Delhi and Hissar Divisions, which were transferred from the North-West Provinces in 1858, amounts to 17½ millions; but deducting the population of those Divisions as now ascertained, it amounts to 14½ millions. At the census of 1852 the same area contained only about 12½ millions. The increase has been very considerable, but part of it is doubtless attributable to the more accurate enumeration now effected.

The average population per dwelling is 43. The number of males is 95,03,565, and of females 80,80,381. The males considerably exceed the females, both in the aggregate and under the three classes of adults, youths and children.

* This amount differs from Column 10 of Statement No. XXVII, owing to the omission of fraction of a mile.

The number of Mahomedans 14,93,85,832; of Hindoos 61,84,248; of Sikhs 11,29,319; and of others 9,72,853. In the districts towards the North-West Frontier almost the entire population is Mahomedan.

The most populous district is Jullundur, containing 596 per square mile. The least populous parts are the Mooltan and Derajat Divisions, where the average population is 78 and 79 to the square mile, respectively.

The results shown in Statement XXVI are taken from the same sources as the census returns, but, as a special report will be submitted on the census, no further details need here be given.

91. In the return of surveyed and assessed area the statistics of all the districts of the province have been shown. The figures for some of the districts are however approximate only.

Surveyed and assessed area
Statement XXVII

Some of them have never been under Regular Settlement, and in those the details of area have not been ascertained with such precision as in other districts which have been regularly settled.

The gross amount of assessment is Rupees 21,706,357; the rate per acre on cultivation being Rupees 1-0-9, and on the total area of assessment Rupees 0-5-8.

92. The only extensive mines yet discovered in the districts of the Punjab are the Cis and Trans Indus Salt mines. The revenue derived from these is considerable. The collections for the past year are given in Part I of this report.

Mines and Quarries.
Statement XXVIII.

Iron is said to be plentiful in the neighbourhood of Mundee in the Kangra district, but the income derived therefrom is only Rs. 1,200 per annum. There are also some Slate quarries in the Kangra district, particulars of which are given in the following extract taken from report on the revenue administration of the Kangra district for 1867-68 :—

“Slate quarries also exist in various localities along mountain ranges in the district. The most important are the inexhaustible slate quarries at Kangra, within 5 or 6 miles of Dhurmsalla. The quarries have been farmed by a European Company, who work them on scientific principles; a professional Engineer is in charge of the work, and a tramway has been constructed along the main gallery leading to the quarries. The roofing slates produced from these quarries are of an excellent quality, and are purchased largely by Government for public works and also by private individuals. The demand for the slates is increasing, and the Company find difficulty in producing supplies rapidly enough to meet requirements.”

The Commissioner of Dehli mentions the existence of a Crystal mine in the hills of Tooglakabad, but no statistics of this are given in the statement of mines received from Dehli. There are also some slate quarries in the hills beyond Rewarree, which have lately been leased to the Kangra Valley Slate Company.

Agriculture. Crops cultivated.
Statement XXIX.

93. The principal crops as shown in this statement are—

Rice,	Cotton, Fibres,
Wheat,	Oil Seeds, Sugar,
Other food grains,	Opium,

In future years efforts will be made to show the rates of yield with the acreage under cultivation, so as to ascertain the entire out-turn of any crop. This will be specially important with food grains.

It was found that the opium acreage returns did not agree entirely with the opium crop as shown in this statement, but this is usually caused by taking two different years into account, the current year showing crop actually sown and the former year showing acreage revenue realized.

The statement, being the first of its kind, does not profess to be entirely accurate, but improvement may reasonably be hoped for.

94. The Deputy Commissioner of Rohtuk notices, that he has applied to the Collector of Saharunpoor for some Otaheite sugar-cane for the zemindars of the Gohana parganah and has distributed some Peshawuree rice. He has introduced a system of weekly markets, which appear to find favor with the people.

In Sirsa also Peshawuree rice is being cultivated with success.

95. The following extract on this subject is taken from the report on the Revenue administration of the Kangra district, by Major Edward Paske :—

Tea.

“ Through the enterprise of European capitalists, Tea is now extensively cultivated in the Upper Kangra Valley, and has become one of the most important staples of export trade of the district. European gentlemen have formed extensive Tea plantations in the valley. Inclusive of both European and Native plantations, the area actually under tea cultivation cannot be less than 3,000 acres. The Secretary of the Planters' Association has not favored me with any return of the estimated produce of the past year; in 1866-67 the estimated produce amounted to 1,13,000 lbs of tea. Amritsur and Calcutta are the chief Indian

"markets for the sale of Kangra teas. These teas are also taking a high price and securing a good price in the English markets. I opine, however, that the planter will secure the most certain profits who manufactures for the Indian markets only. Kangra is so distant from the sea-board, that the cost of transport to the port of shipment, added to the expense of manufacturing the highly flavoured tea suitable for the home markets, renders it difficult for planters to secure a really remunerative price on teas exported to England. A medium priced but well flavoured tea, suitable for the consumption of European families in India, and a cheaper tea for the consumption of Natives, are the descriptions that will command the markets and give planters profits; the larger the supplies of these descriptions of tea the greater the demand. It may appear that the area under tea cultivation is not increasing so rapidly as might have been expected, but I would here observe that experience has now proved to the planters that high cultivation and careful management and supervision, which can but be effected over a moderate extent of cultivation, will be more remunerative than a very extensive area of cultivation, which, from its size, cannot be so carefully cultivated."

96. The Deputy Commissioner of Kangra has likewise submitted a very interesting report on the cultivation of Cinchona in that district, written on information supplied to him by the Managers of these plantations.

The report of the Deputy Commissioner is given below :—

"The successful introduction of the Cinchona plant into the Kangra valley is entirely the result of the exertions of a talented and enterprising officer, Major W. Nassau Lees, L. L. D., who at considerable expense and with very great trouble formed the plantation now in possession of the Punjab Cinchona Association. A pamphlet published by that officer in 1865, and to the contents of which I shall presently make further allusion, when noticing the progress of the plantation he established, contains a retrospect of his operations from the commencement in 1862, and shows fully the many and great difficulties he had to contend against, before the cultivation of the Cinchona in this valley could be considered to have passed the stage of experiment.

"As the fruit of Major Lee's experimental exertions, four Cinchona plantations have now been formed in this valley; the names of these are shown in the margin. The Managers have all been good enough to favor me with reports of the progress of their respective plantations, from which I have gained the information now submitted. In offering remarks upon the progress of these several estates, I wish it to be understood that I notice each plantation in the order in which I believe it was established. The two first are associations in which three or more have entered into private partnership. The two last plantations are owned by single individual proprietors.

"The first plantation on the list is that formed by Major Lees, and afterwards transferred to an association. Operations commenced as far back as June 1862, but great difficulties were experienced in transporting the plants, which were brought in cases from Madras

Punjab Cinchona Association Plantation
at Bhowarna, Superintendent and Manager
J. Mackay Esquire.
Small Plantation, Manager J. W.
Peachey Esquire.
Lower Bhowarna Plantation, Proprietor
and Manager W. Pomeroy Esquire.
Bhuttoo, Proprietor and Manager J. W.
Peachey Esquire.

" and Ceylon: a large proportion of the plants died in transit, and some were lost shortly after reaching the valley, owing to the vicissitude of climate; comparatively few survived. The experiment really commenced in March 1864, when Mr. Mackay, the gardener, sent out from Scotland, arrived at the plantation at New Quito with 215 plants, the number that reached their destination alive.

" Simultaneously with the introduction of young plants from Ceylon and Madras, efforts were made to propagate by seeds. In December 1863, Major Lees received 100 seeds of the *C. Calisaya*, 40 per cent of which germinated, and have given a very large percentage of cuttings; a supply of 104 seeds of *C. Pitayensis*, obtained from New Granada, entirely failed, none of these germinated; it is supposed that, as these seeds had been nearly a year out of ground, they had lost their power of germination. Added to the difficulties of transport and of climate, Major Lees met with great obstacles in obtaining land. The few acres on which he had constructed propagating pits and glass houses and laid out nurseries were not his own property. He was at last able to secure 100 acres of land, reserved by Government, and which he obtained at the average price of the auction sale of land during the year 1863. The plot of one hundred acres is situated within the boundaries of Mouzah Roosmal, and forms the New Quito plantation. It stands at a height of 4,500 feet above the level of the sea, in latitude $22^{\circ} 7' 8''$, longitude $78^{\circ} 28' 35''$.

" For some time it was believed that the situation of the New Quito possessed all the attributes of soil and climate essential for the growth of the Cinchona. Many of the features of scenery and climate prevailing in the Cinchona growing countries in South America were found in New Quito. The young plants had stood the rigor of a severe winter, were vigorous and hardy, and full of promise of excellent growth. But a second severe winter in 1865-66 was attended with disastrous results; severe frosts and accumulation of snow destroyed almost all the young trees that had been planted out in the open air, and proof was thus afforded that a more temperate and equable climate was essential to the success of the Cinchona cultivation. It was decided to form another plantation in a lower part of the valley.

" The site chosen was Bhowarna, at a height of about 3,100 feet above the level of the sea, and here a small plantation was formed, comprising about 30 acres of land, in a somewhat sheltered locality, not subject to severe frosts, and where snow never falls. As far as experience can yet show, the Bhowarna plantation gives every promise of success. I have myself paid three visits to the plantation, in March 1867, November 1867, and in March 1868. On the first occasion, I remarked the healthy appearance of the young plants; and in the two last visits I was struck with the rapidity of their growth, and their general vigorous and hardy appearance: plants that I saw only a few inches in height when I first visited the plantation were between three and four feet high on the occasion of my last visit. Major Pearson, Conservator of Forests, Central Provinces, visited the plantation in November 1867, and expressed his opinion that the condition of the young plants was in every respect equal to that of plants of similar sizes in plantations on the Nalgaherry hills.

" The report I have received from the Manager of this plantation shows that, on the 30th April 1868, there were 3,350 young trees of the different species of Cinchona permanently planted out over 16 acres of land; that a larger number of trees have not been planted is entirely owing to the difficulty the association experiences in obtaining land for

" the extension of operations. Besides the trees planted out, there are 18,507 seedlings in nursery beds, and 22,880 plants in propagating houses. The Manager reports that nothing could surpass the promising condition of the plants generally, they are all in the finest state of health and growing vigorously; all the different species of *Cinchona* appear to thrive well; and he considers it established beyond all doubt that the climate of the Kangra valley is well suited for *Cinchona* cultivation.

" I give in the margin, a table showing the number of each species of *Cinchona* per-

No. in permanent Plantation.

8,750 *C. Succirubra*
354 *C. Calisaya*
140 *C. Condaminea*
50 *C. Miconioides*
10 *C. Peruviana*
40 *C. Pahudiana*

manently planted out. It will be seen that the species

" *C. Succirubra*, is the most abundant. In the nursery

" beds and propagating houses also, there are far larger

" proportions of this than of any other species; I am not

" aware whether this particular species has the preference,

" or whether its predominance has arisen from accidental cause.

" I have remarked above what appeared to me the rapidity of growth of young trees on this plantation. A table appended to the Manager's report shows that, in the month of February, which is one of the coldest months, when vegetation makes little progress, the growth of plants was at the rate of one inch in the month. The growing months are considered to be from April to November inclusive, the growth of the plants being most active in August and September.

" Mr. McIvor's mossing process has not yet been adopted in this or in any other plantation. I imagine for the reason that the plants are yet too young. Mr. Mackay mentions, that no bark has yet been cut down, but it is proposed to submit some for analysis at the close of the present season. The second plantation in the hands of an association is that in Mouzah Somalee, at an altitude of from 3,500 to 3,100 feet above the sea, and at present covering an area of about 4 acres. In this plantation, there are 1,910 young trees permanently planted out, 6,000 cuttings in the propagating house, and about 1,000 in the nursery.

" The Manager, in his report, intimates that there was considerable loss of plants during the severity of winter, which leads me to think that the situation of the plantation is perhaps at somewhat too high an altitude. I believe snow falls in Somalee, and when snow falls there the *Cinchona* plants appear to suffer. Experience gained on the working of this plantation tends to show that a rich vegetable mould with a mixture of sand is the soil best adapted for *Cinchona* cultivation. The species of *C. Calisaya* is said to thrive luxuriantly in this plantation.

" Of the two private plantations established in the valley, the one of which Mr. Pomeroy is the proprietor, is situated in lower Bihowarna, about a mile below the plantation of the *Cinchona* Association, at an altitude of above 3,011 feet above the level of the sea. Mr. Pomeroy reports, that he has about half an acre of land planted out with young plants of the different species, all about ten months old, and their growth is most satisfactory; he has besides about 2,000 seedlings in propagating houses, and about 10,000 established in nursery beds, and appears hopeful of final success; expressing his opinion that he has secured a suitable climate and proper elevation.

" The second private plantation, of which Mr. J. W. Peachey is proprietor, is situated in Manna Bhuttee, said to be at an elevation of 3,000 feet above the level of the sea. In

“ this, 797 plants of different species have been planted out, and cover an area of 14
 “ acres, and there are 3,000 cuttings and seedlings in nurseries and propagating houses.
 “ Mr. Peachey appears to have suffered some loss owing to his having neglected to protect
 “ young plants, during the recent severe winter. From what I know of the locality, I should
 “ suppose Bhuttoo to be certainly more than 3,500 feet above the sea, hence the plants may
 “ have suffered from being at too high an elevation.

“ Briefly to summarise the particulars given in this short report, the experiment
 “ of introducing the Cinchona cultivation in the Kangra valley really commenced, as shewn
 “ above, in March 1864, and when Mr. Mackay arrived at New Quito Plantation with 213
 “ plants, the surviving plants of the number brought in five Wardian cases from Ceylon
 “ and Madras. There are now within the space of four years up to Mr. Mackay's arrival
 “ four Cinchona plantations in the district, the managers and proprietors of which are all
 “ hopeful of final success. In these several plantations, there are an aggregate of about
 “ 11,575 young trees, all permanently planted out, all vigorous and healthy in appearance,
 “ and giving good promise of future growth; 30,880 seedlings and cuttings in propagating
 “ houses, and 27,867 in nurseries.

“ The results already achieved do, I think, afford satisfactory proof that the Cinchona
 “ plant will become naturalized in the Kangra valley, and that there are numerous localities
 “ throughout the district where the plant may be successfully cultivated. But planters
 “ must take warning by the disasters at New Quito, and not attempt to cultivate at too high
 “ an elevation. From the papers and reports before me, I form the opinion, that from 3,000
 “ feet to 3,500 feet above the level of the sea is the proper altitude for the formation of the
 “ Cinchona plantation in the district; at such elevation they can best secure the great essen-
 “ tial of an equable temperature. It is true, that, on the Neilgherry hills, and in some
 “ regions in South America, Cinchona grows at elevations 5,000 and 6,000 feet above the sea,
 “ but all those regions are nearer the equator, and mostly within the tropics; here we are
 “ in latitude 32 degrees north of the equator.

“ I have mentioned above that the progress of the Cinchona Association has been re-
 “ tarded by the difficulty experienced in obtaining land for the extension of operations. The
 “ Manager's report shows that all the land in their possession will be planted out this season,
 “ and yet they have 13,807 seedlings in nursery beds, and 22,880 plants in propagating
 “ houses, for the planting out of which no land is available; at this juncture, the Association
 “ applied for Government aid, and as I pen this report I have received from you the orders
 “ of Government that, in view to facilitate the transfer of land to the Association, it has been
 “ ruled, that when any village community agrees to sell land to the Association at a proper
 “ valuation, they will receive from Government, in addition to the purchase money received
 “ from the Company, an equivalent amount of forest land free of all Government restrictions
 “ as to grazing, cutting fire-wood, &c. This concession will, I trust, have the desired effect,
 “ and will be the means of enabling the Association to acquire possession of as much land as
 “ they may require for the extension of their valuable operations.”

97. A statement is appended shewing the stock in the Punjab. The total

Stock.
 Statement XXX.

live stock is recorded at 11½ millions. Of this aggregate,
 no fewer than 7 millions are cows and bullocks; sheep and

goats reach the next highest aggregate. Buffaloes have only been returned a few districts, while mules are separately recorded in one only. This is the first year for the submission of this return; it is not likely to be very accurate at first, but it is hoped an improvement will be effected in each succeeding year. The Commissioner of Umballa remarks, that, in future, the statistics of cattle in villages will be entered in the putwarces' papers, and this it is hoped will lead to greater accuracy.

98. A statement has been prepared of the rates of labor, skilled and unskilled, and for hire of carts, &c., prevalent in the Punjab.

Labor.
Statement XX

The rates for skilled labor vary from 4 to 12 annas a day, being to a great extent dependent on the nature of the labor, masons and carpenters being usually the best paid. The rates of unskilled labor range from two annas to five annas a day. There has been a considerable rise in rates in places affected by the Railway. Other descriptions of labor are not usually paid for by the day. Carts are paid according to the number of bullocks, and occasionally, also, according to distance. Camels are usually engaged by the month, and boats by trip. Labor in every shape commands higher remuneration than formerly, but, as prices have risen in even a greater ratio, it is doubtful if the laboring classes are materially better off.

99. The remarks on this subject by the Deputy Commissioner Lahore, which have already been quoted in Commissioner's report, and which probably confirm the experiences of some other officers, shows that the new system is not yet in such complete operation as may be desired. But this is not shown to be owing to any defect in the principles of the rules, which are admitted to be fair in theory. At all events, no better system has as yet been suggested, and in the meantime something more must be made of the rules as they stand.

Carriage rules.

The success of the system depends greatly on the selection of a trustworthy chowdry, who has sufficient influence and integrity to be able to do without Government aid.

100. The subjoined statement gives the range of prices of cereals most in demand at the principal Military stations in the Punjab.

Prices Current.
Statement XXXII.

This shows the number of years per rupee.

Name of Article.	DARJEELING.			UMBALLA.			LAHORE.			SHALIKOTE.			MOOREAN.			PRAWATH.		
	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.	On 1st June 1866.	On 1st January 1867.	On 1st June 1867.
Wheat, first sort,	21½	20	19½	25	25	20½	20½	23	20	22	17	24	20	23	16	16	17½	16
Flour do., ...	18½	17½	16	21½	20½	17½	17½	18	17	18	15	18	17	18	14	18½	15	14
Barley, ...	32	32	29½	34	33	30	24	24	28	31	33	20	28	29	18	25	29	21½
Gram, first sort,...	27	26	20	26	36½	26	24	23	38	26	25	23	27	25	23	10	23	25
Indian Corn, ...	27	26	19	26	33	26	26	28	34	28	24	20	20	24	20	18	...	...
Rice, ...	6	6½	6	6	7	8	8	8	7	7	8	9	8	8	12	13	7½	7½
Cotton, ...	2½	4	3½	3½	2	3½	3½	4	2½	2½	2½	3½	2½	3	3½	2½	2½	2½
Wood, ...	100	70	80	80	120	100	100	120	80	80	90	85	110	100	110	110	120	100

The rates it will be observed remained high throughout the year, notwithstanding the improved harvests as compared with 1866-67. The extension of the Railway system affording increased facilities of export, tends to raise prices.

101. Mention was made in this section of last year's report of the experimental plantations then recently formed for raising a supply of fuel for the province, with regard especially to the requirements of the Railway. The control over these plantations, from 1st October 1867, was transferred to the Forest Department.

Zemindaree plantations have been tried in some districts, and in Loodiana and Umballa especially have proved a great success.

In Loodiana plantations have been formed in 748 villages, covering an area of 3,282 acres, estimated to contain 18,28,100 trees, besides 292 acres of alluvial land planted out.

The trees planted under this system are the property of the zemindars themselves.

102. There is a very serious falling off in the trade of the Indus. The value of exports down stream has fallen off more than one-half as compared with last year, and amounts to only

Rs. 30,24,063, against Rs. 61,10,211. The number of boats however employed in the traffic, as might have been expected, has not decreased proportionally, but to the extent of about one-fourth only.

The decrease in value of exports of some of the principal articles is as follows :—

Wheat was exported to the value of				{	in 1866-67,	Rs. 2,26,496
				{	in 1867-68,	„ 41,178
Molasses	do.	do.	do.,	{	1866-67,	„ 6,17,882
				{	1867-68,	„ 1,68,487
Sugar	do.	do.	do.,	{	1866-67,	„ 1,09,022
				{	1867-68,	„ 12,974
Linseed	do.	do.	do.,	{	1866-67,	„ 5,151
				{	1867-68,	„ 460
Til	do.	do.	do.,	{	1866-67,	„ 2,32,761
				{	1867-68,	„ 31,818
Wool	do.	do.	do.,	{	1866-67,	„ 4,50,396
				{	1867-68,	„ 1,93,240
Saltpetre	do.	do.	do.,	{	1866-67,	„ 52,152
				{	1867-68,	„ 10,800
Cloth	do.	do.	do.,	{	1866-67,	„ 7,09,690
				{	1867-68,	„ 1,61,500

An increase is observable in the exports of grain, rice, hemp and ghee, as shewn below :—

Gram,	...	{	1866-67,	Rs. 5,47,167
		{	1867-68,	„ 7,65,335
Rice,	...	{	1866-67,	„ 19,010
		{	1867-68,	„ 32,056
Hemp,	...	{	1866-67,	„ 1,261
		{	1867-68,	„ 2,294
Ghee,	...	{	1866-67,	„ 53,212
		{	1867-68,	„ 1,52,874

The up-stream trade has fallen off also, but hardly in the same proportion. Its registered value in the year under report was Rs. 7,69,703, to Rs. 11,53,490 for 1866-67. There is an increase in the quantity of wheat imported, which is doubled : also in that of iron and other metals, of indigo, tobacco, oil, and dried dates. No brimstone was shewn to have been brought up last year, while in 1867-68 it has been imported to the value of Rs. 20,336.

The great falling off in the amount of the trade on the Indus may perhaps be attributed in some measure to the financial disasters at Bombay : and to the partial decline of trade there.

A statement of imports and exports will be found among the Appendices (B).

103. The statements shewing the tenures under which land is held by proprietors and cultivators have not been completed, and the statistics under this heading cannot be given. The difficulty has arisen principally from the fact that the enquiries in districts under settlement are at present unfinished.

**Varieties of Tenures.
Statements XXXIII and
XXXIV.**

104. The area of land sold by order of Court was somewhat greater than in the previous year, but the average value realized was about the same, being slightly over Rs. 4 an acre. Land sold by private agreement realized about Rs. 10 an acre, against Rs. 8 in the previous year.

**Mutations,
Statement XXXV.**

Land was mortgaged for above Rs. 10, against Rs. 7 the previous year. The reason usually assigned for the high rate for mortgages is that the best land is generally mortgaged, while inferior lands are sold out-right. The average rates for different districts vary greatly. The high rates in some instances may be caused by the lands being near a city or being garden lands. The highest rates for private sales are in Loodiana, Jullundhur, Hooshyarpoor, Umritsur and Peshawur.

105. In Bunnoo only has there been any remarkable tendency shewn to construct new hamlets. The peculiar character of the people in that district rendered it desirable to impose some check upon the liberty generally granted to form new villages. It was found necessary in some cases to cancel the permission which had been granted too liberally by the Deputy Commissioner, as such separation from the parent village was considered likely to increase crime, and to foster a spirit of discord amongst the people.

**New Villages and
Hamlets.**

106. The returns rendered by district officers show that there were in 1867-68 4 cases in which Government was plaintiff or appellant, of which, 3 were decided in favor of Government. There were 32 cases in which Government was defendant or respondent, of which, 31 were disposed of, 24 in favor of Government and 7 against Government. The total number of suits to which Government was a party was smaller than in the previous year; but the per-centage decided against Government was

**Government suits,
Statement XXXVI.**

somewhat larger. The litigation was confined to 6 districts. In the remaining 26 districts, there were no Government suits.

The report of the Government Advocate on cases conducted by him will be found in the Appendix (C).

These cases form but a small proportion of the work on which that officer was employed; constant references were made to him during the year in connection with Government suits and on legal questions generally; he was consulted in 26 cases of the former and 37 cases of the latter nature. His time also was much taken up with Criminal cases, and trials of European British subjects in the Chief Court.

107. A number of new Tehseel buildings are required. Some of these requirements are most urgent; year after year the allotment for constructing new Tehseels has been so much reduced that it was impossible to provide the buildings required.

Revenue Buildings.

The health of the officials of the establishment—

The security of the Government Treasure—

The safety and order of the Government records—

The general order and regularity of the office—

depend so much upon the establishment being properly accommodated, that it appears most desirable to provide suitable buildings for Tehseeldars' offices as soon as possible.

The number of new buildings required are—

Dehli	Division,	...	2
Hissar	do.,	...	1
Jalandhur	do.,	...	1
Lahore	do.,	...	1
Rawulpindee	do.,	...	4
Mooltan	do.,	...	3
Derajat	do.,	...	4

108. Lieutenant Colonel Johnstone's report on the work performed during the year will be found as Appendix (D).

Revenue Survey.

The operations of the survey in Hazara have been impeded by the disturbances on that frontier, field work was consequently stopped in August.

During the year the triangulation of Hazara has been completed, and all the computations connected with it, except the heights north of the latitude of Abbottabad. The sheets have all been projected and plotted. The area triangulated is about 211 square miles. The topographical survey of 1373.54 square miles has been effected.

There remain 744.57 square miles of topography to be effected to complete the Hazara district survey. In Peshawur district, the survey of 117.15 square miles in the Loondkhwur valley was effected; a survey of the Murree and Kahoota Tahseels was commenced, but was subsequently stopped by the orders of Government.

The survey of the station of Abbottabad, on the scale of 12 inches to the mile, will be completed by Christmas 1868.

The survey of the station of Attock will be completed two months later.

Colonel Johnstone, in paras : 21 and 22 of his report, mentions a very successful application of photography to the reproduction of copies of original field sheets on various scales, which he states will greatly diminish the amount of mapping hitherto performed in office during the recess.

He notices the gallant conduct of Mr. Scott, Assistant Surveyor, who was attacked by a party of the inhabitants of Ullahee, who had hitherto been friendly to the British Government. The attacking party were successfully repulsed by Mr. Scott, aided by his escort of 20 men of the 2nd Punjab Infantry with 2 native chiefs (whose names are not given), and about 100 of their followers. Mr. Scott's conduct is deserving of much commendation.

Mr. Smith, another assistant, only escaped an attack from the Ullahee men by a speedy retreat.

The period of completion of the Hazara survey must depend upon the time when field work can be resumed.

The work has been subjected to unexpected interruptions, and making allowance for these the work of the year has been satisfactory in amount.

Colonel Johnstone, in para. 26 of his report, notices the difficulties with which he has had to contend in preparing his report, owing to his being employed with the Hazara Field Force during the time his report was being written.

Much credit is due to Colonel Johnstone for his report, which bears no marks of having suffered from the distraction caused by other absorbing employment. Had his report been less full or complete than usual, the peculiar circumstances in which he was placed might have been urged as an excuse, but no such excuse is necessary.

Colonel Johnstone notices favorably the manner in which Lieutenant Sandeman and the other Assistant Surveyors have performed their duties.

Colonel Johnstone's own merits are too well known to His Honor the Lieutenant Governor to require any notice from me.

PART V.—NOTICE OF OFFICERS.

109. Remarks will be submitted separately.

110. The reports of Commissioners of Divisions reached this office on
Receipt of Reports. the following dates :—

Delhi, 29th June 1868.

Hissar, 30th April 1868.

Amballa, 1st August 1868.

Jalandhar, 23rd June 1868.

Amritsar, 15th September 1868.

Lahore 29th May 1868.

Rawulpindce, 22nd June 1868.

Mooltan, 18th June 1868.

Derajat, 29th June 1868.

Peshawar, 20th May 1868.

I have &c.,

J. A. E. MILLER,

Secy. to Finl. Commr. Punjab.

APPENDIX A.

ANNUAL ABSTRACT OF METEOROLOGICAL OBSERVATIONS FOR THE YEAR 1867.

STATIONS.	BAROMETRIC PRESSURE.			HYGROMETRY.		TEMPERATURE IN SUN'S RAYS.			TEMPERATURE IN THE SHADE.						Mean daily range.	Mean monthly temperature.	Rain-fall.		
	Maximum.	Mean.	Minimum.	Dry bulb.	Wet bulb.	Dew point.	Relative humidity.	Maximum.	Lowest maximum.	Mean maximum.	Maximum.	Lowest maximum.	Mean maximum.	Minimum.				Highest minimum.	Mean minimum.
Lahore, ...	29.26	29.09	28.90	83.6	68.1	58.7	43	133.6	101.0	123.2	99.8	80.2	91.2	51.9	70.0	60.1	30.9	75.5	20.21
Multan, ...	29.450	29.311	29.042	84.2	65.2	52.4	34	152.0	129.0	141.6	102.4	82.0	92.0	51.1	72.1	61.1	30.9	86.2	5.45
Dera Ismail Khan, ...	29.50	29.37	29.25	84.62	68.37	57.7	40	144.0	117.5	135.67	99.6	80.2	91.13	49.6	69.6	58.87	32.15	74.96	8.34
Rawalpindce, ...	28.49	28.32	28.16	79.45	64.89	54.7	69	146.29	110.37	133.71	100.08	77.1	91.11	48.08	68.22	56.83	34.38	73.96	17.66
Sealkote, ...	29.50	29.23	28.97	80.4	67.0	57.9	46	129.0	94.6	118.11	97.8	73.0	88.7	53.3	71.4	60.5	28.4	74.0	47.81
Shahpoor, ...	29.34	29.22	29.04	84.86	65.28	52.3	33	157.2	125.4	145.3	104.9	82.0	95.20	47.3	68.4	56.25	36.65	74.83	15.6

APPENDIX B.

TRADE ON THE INDUS.

Statement showing the Towns from whence goods have been exported Down the Indus by country boats during the year 1867.

Name of River.	Name of Town.				Num- ber of Boats	Quantity of goods	Value.	
Sutlej, ...	{	Ferozepoor, ...	...	...	710	1,26,060	18,07,712	..
		Shereshah, ...	...	...	620	2,52,095	8,01,746	..
Chenab. ..	{	Lahore, ...	...	...	9	3,609	18,992	..
		Goojranwalla, ...	...	...	32	9,682	95,833	..
		Mooltan, ...	...	...	75	30,511	2,11,916	..
		Jhung, ...	...	...	1	570	4,385	..
		Montgomery, ...	...	..	1	1,100	2,337	..
		Moozuffergurh, ...	...	...	44	5,673	33,961	..
Jhelum, ...	{	Jhelum, ...	...	...	20	11,033	1,55,877	..
		Shahpoor, ...	...	...	6	2,027	47,532	..
		Dera Ismail Khan, ...	...	...	18	5,067	24,120	..
		Dera Ghazee Khan, ..	...	...	105	31,396	1,05,037	..
Indus. ..	{	Bunnoo, ...	...	...	47	11,966	62,822	...
		Peshawur, ...	...	...	2	950	15,100	..
		Hazara, ..	...	...	2	505	2,810	..
		Ferozepoor, Bales of Cloth, No.	..	...	...	29		
		Shereshah, ditto, ..	...	...	...	8		
		Lahore (Silk Loongee) No, ..	...	...	...	3		
		Goojranwalla, Bales of Cloth, ditto, ..	...	...	...	96		
		} ditto, ...	...	...	...	200		
			(and Shoes, pairs,)	2,080	
		Moozuffergurh, ditto,	2	
		Jhelum, ditto, ...	...	...	...	211		
		Shahpoor, ditto., ...	...	...	...	93		
		Dera Ghazee Khan, ditto., ...	...	..	...	8		
		Bunnoo, ditto., ..	...	...	...	11		
		Total Maunds, ...					1,092	7,95,841	30,24,063	.. ..

Register of Up-stream trade by country boats during the year 1867.

Class.	Articles of Import.					Quantity, in maunds.	Value.	
I.	Wheat,	...	...	...	...	5,230	10,400	....
	Barley,	...	...	...	...	121	211	....
	Dall, 4 kinds,	...	...	...	...	13	39	....
	Sugar,	...	...	...	...	10	140	....
	Tobacco,	...	...	...	...	604	2,416	....
	Hemp,	...	...	...	...	13	19	....
	Indigo seed,	...	...	...	...	1,086	6,516	....
	Kangnee,	...	...	...	...	139	348	....
	Jowar,	...	...	...	...	3,953	4,941	....
II.	Oil, 2 kinds,	...	...	...	...	136	1,088	....
III.	Hides,	pieces,	...	...	...	400	100	....
IV.	Brimstone,	...	...	...	...	1,271	20,330	....
	Lime,	...	...	...	...	1,348	861	....
V.	Dried Dates, Fruits &c.,	...	...	...	...	4,328	34,624	....
	Spices,	...	...	...	...	12,609	1,90,035	....
VI.	Iron,	...	...	...	...	51,583	4,12,864	....
	Metal,	...	...	...	...	2,492	74,760	....
VII.	Cloth, European,	Bales,	...	...	...	48	1,920	....
VIII.	Wine, ditto,	Maunds,	...	...	...	80	8,000	....
	Railway Stores,	...	...	...	...	64,825	...	....
	Timber,	Pieces,	...	...	...	31	25	....
	Bales of Cloth,	No.	...	...	...	48		....
	Hides,	Pieces,	...	...	...	400		....
	Timber,	ditto,	...	...	...	31		....
Total Maunds,						1,49,901	7,60,703	....

Register of Down-stream trade on the Indus by country boats during the year 1867.

Class.	Articles of Export.					Quantity in maunds.	Value.		
	Wheat,	...	...	...	...	20,589	41,178	...	...
	Barley,	...	...	...	...	920	1,220	...	...
	Gram,	...	...	...	...	3,40,140	7,65,335	...	...
	Rice,	...	...	...	...	8,014	32,056	...	...
	Dall, 4 kinds,	...	...	...	...	25,412	76,286	...	...
	Cotton,	...	...	...	...	35,267	4,64,272	...	...
	Molasses or Goor,	...	...	...	...	30,634	1,68,487	...	...
	Sugar,	...	...	...	...	1,641	12,974	...	...
	Linseed,	...	...	...	...	116	464	...	...
	Mustard,	...	...	...	...	2,51,906	5,66,788	...	...
	Till,	...	...	...	...	9,091	31,818	...	...
	Tobacco,	...	...	...	...	113	552	...	...
	Hemp,	...	...	...	...	1,529	2,294	...	...
	Bhung,	...	...	...	...	50	500	...	...
	Indigo seed,	...	...	...	...	200	1,200	...	...
	Buzara,	...	...	...	...	5,447	8,107	...	...
	Kungnee,	...	...	...	...	592	1,298	...	...
	Jowar,	...	...	...	...	640	800	...	...
	Sugar, red, or Sukker,	...	...	...	...	3,976	21,863	...	...
	Moonje,	...	...	...	...	294	367	...	...
	Grease,	...	...	...	...	26	260	...	...
	Ghee,	...	...	...	...	5,662	1,52,874	...	...
	Oil,	...	...	...	...	22,783	1,76,264	...	...
	Wool,	...	...	...	...	19,324	1,93,240	...	...
	Shoes,	Pairs,	...	...	...	2,080	2,080	...	...
	Salt,	...	...	...	...	1,100	685	...	...
	Saltpetre,	...	...	...	...	1,080	10,800	...	...
	Lime,	...	...	...	...	400	250	...	...
	Mujeet,	...	...	...	...	840	9,828	...	...
	Dried Dates,	...	...	...	...	390	8,121	...	...
	Spices,	...	...	...	...	7,035	1,05,525	...	...
	Iron,	...	...	...	...	575	4,600	...	...
	Do. Hinges,	...	...	...	...	12	360	...	...
	Other Metals,	...	...	...	...	19	570	...	...
	Plates of Metal,	...	...	...	...	17	850	...	...
	Cloth,	Bales,	...	...	...	658	1,64,500	...	...
	Silk,	...	...	...	...	1	450	...	...
	Silk (Loongee,)	No.	...	...	...	3	12	...	...
	Bales of Cloth,	No.	...	...	...	658	...	...	...
	Shoes,	Pairs,	...	...	...	2,080	...	...	...
	Silk Loongee,	No.	...	...	...	3	...	...	...
	Total Maunds,					7,95,844	30,24,083	...	...

APPENDIX C.

From H. S. Cunningham, Esquire, Government Advocate Punjab, to J. A. E. Miller Esquire, Secretary to Financial Commissioner, No. 490 dated 23rd July 1868.

I have the honor to submit herewith a report of the Civil cases in which Government has been a party, and which were entrusted to my charge, during the year April 1st 1867—March 31st 1868.

2. From this it will be apparent that the Government suits for the year have been few in number; and, with the exception of the case *Mahomed Ruffee v. the Secretary of State*, insignificant in amount. This last case, which was delayed in the first instance on account of the absence in England of Captain Tighe, a material witness, is now concluded, and is awaiting final judgment of the Court.

The action against M. Ter Arratoon was brought for the recovery of damages inflicted on the Government Bridge of Boats at Phillour by timber which had drifted loose in a flood, with a view of establishing the rights of Government to have public bridges protected from wanton or negligent injury, of which they stand in some danger from the timber contractors. The evidence, however, broke down in some particulars, and was not considered by the Commissioner sufficiently conclusive to justify a decree against the defendants. The claim against Ramjee Mull and his securities was instituted by the Executive Engineer-Meean Moer, for the recovery of advances to the defendant, a native contractor, and for the penalty due for the non-completion of his contract. Mussumat Inderkour's claim, and that of the Lumberdars of Choonecan, were disposed of by reference to the Settlement Records, which on careful investigation shewed that in neither instance, had the plaintiffs any claim against the Government.

3. The revised rules for the conduct of Government suits, issued by the Financial Commissioner, 22nd January 1868, have defined more precisely than before, the occasions on which, and the manner in which, judicial officers are intended to make use of the services of the Government Advocate, and have secured that information of impending suits shall be furnished to the Financial Commissioner in a manner sufficiently exact and particular to allow of all necessary consultation as to the line of action to be adopted, and to obviate the possibility of the Government being involved unawares in litigation. With this view it would be convenient if judicial officers were requested to fix the hearing of all Government actions at dates sufficiently remote to allow the proper references taking place; at present it is almost invariably necessary to apply for postponement.

List of Government cases appealed from 1st April 1867—31st March 1868.

No.	Date of, and from whose order appealed.	PARTIES.		Nature and amount of Claim.	Result of Appeal.
		Appellant.	Respond- ent.		
1	R. Spencer, Esquire, Extra Assistant Com- missioner Jullundhur, 12th June 1867.	Govern- ment Plaintiff.	M. Ter Arratoon, and another.	Rs. 1,452-5-2, damage to Bridge of Boats at Phil- our.	Dismissed with Costs.
2	Commissioner of Dehli.	Sorab Ali of Dehli, Plaintiff.	Secretary of State for India, Defendant.	Mortgage Security Rs. on the Lal Ragh, property of the Ex King of Dehli.	<i>Appeal withdrawn.</i> This claim was for a <i>bond fide</i> debt secured by mortgage on the ex king's lands. The right of the mort- gage had, after the mutiny, been recogniz- ed by the Deputy Commissioner of Dehli, and the Government agreed, in considera- tion of the hardship of the appellant's position to recoupe him to the extent of 1,500 Rs.

*List of Civil Suits to which Government was a party, during the year
1st April 1867 to 31st March 1868.*

No.	Date.	PARTIES TO SUIT.		Claim.	Decree &c.	By whom tried.	REMARKS.
		Plaintiff.	Defendant.				
1	10th June 1867.	Government,	M. Ter Arratoon, and another,	Rs. 1,454-5-2, for injury to Bridge of Boats at Phillour.	For defendants. Case dismissed.	R. Spencer Esq., Extra Assistant Commissioner Jullunder.	
2	15th June 1867.	Mussumat Linderkour, widow of Sardar Goormukh Singh.	Government,	Claim to the village of Joog-eran under a sanad from Government, juma Rs. 210,	Dismissed with costs, amounting to Rs. 87-9-0, in favor of Government.	G. J. Ryall Esq., Extra Assistant Commissioner Lahore.	
3	29th Octr. 1867.	Government,	Ramjee Mull.	Rs. 2,995, on account of advances and penalty for non-completion of contract.	For plaintiff. Claim, 2,995 0 0 Costs 397 12 0 Total, 3,392 12 0	Major Birch, Deputy Commissioner of Amritsur.	
4	2nd Jan'y. 1868.	Lumberdars of Chooneean,	Government,	Claim to bricks in the ruins of Chooneean,	Dismissed.	L. S. Saunders Esquire, Settlement Commissioner Lahore.	
5	30th Jan'y. 1868.	Government,	Mukhun Mull and Mohun Singh, securities to Ramjee Mull.	Claim Rs. 3,000, (same as No. 3 above.)	Compromised by Mukhun Mull paying Rs. 2,000. Action to be renewed against Mohun Singh, on his return from Benares, and failing to pay remainder.	Major Birch, Deputy Commissioner of Amritsur.	
6	30th Jan'y. 1868.	Government.	Sahib Singh and Gobind Ram, contractors, and Shib Dyal, and Jeet Singh securities.	1,305 Rupees,	For plaintiff. Claim, 328 0 0 One-half stamp 70 0 0 398 0 0	Major Birch, Deputy Commissioner of Amritsur.	This claim was compromised previous to the decree.
7		Mahomed Ruffeo.	Secretary of State for India.	About Rs. 5,00,000,	Still pending,	Chief Court Punjab.	

APPENDIX D.

REPORT ON THE OPERATIONS OF THE NORTH WESTERN FRONTIER
SURVEY, TRIGONOMETRICAL, TOPOGRAPHICAL AND REVENUE, FOR
SEASON 1867-68, BY LIEUTENANT COLONEL H. C. JOHNSTONE,
REVENUE SURVEYOR NORTH WESTERN FRONTIER.

1. The bulk of the establishment took the field early in October. Owing to the peculiar nature of the operations, contrasting hill surveying with
Taking the field, that in the plains, each Surveyor having his own separate field work, parties marched on different dates. The winter stopped the operations in Hazara in December, when all hands proceeded to Rawulpindee to recess. Some valuable time and labor were lost in November and December. The Punjab Government wished for a survey of the Murree and Kuhoota tahseels of the Rawulpindee district. Two (2) Assistants were deputed to do the triangulation, which was well advanced, when orders came to stop the work; subsequently a skeleton survey, shewing village boundaries and adjoining topography only was directed to be made, so part at any rate of the triangulation may be utilized. The Surveyor with one (1) Assistant and his (6) Native Surveyors proceeded in January to Eusofzai, and completed the survey of that portion of the Peshawur district, returning to Rawulpindee in February. The Surveyor went on privilege leave for two (2) months from 17th February 1868. All hands took the field again in April in Khagan and Upper Hazara, and remained out until operations were closed in August, owing to the disturbances on the Ugrore border. Then the Surveyor proceeded by order of Government to the seat of war, taking with him four Assistants and two (2) Native Surveyors. The Civil authorities agreed to (6) Native Surveyors carrying on their work in certain parts of the district, but they would not consent to any European remaining in the field anywhere. The balance of the establishment proceeded to Murree to map, &c. On this date, the 1st October, the Hazara field force is still out, the advance into the enemies' country had not been made, and the disposition of the establishment remains the same.

2. In para 29 of last Annual Report, on 1st October 1867, it was stated that valleys of Koush and Ugrore only remained for triangulation.
Triangulation completed. These were completed in November 1867 and April 1868, the area proving to be about (160) one hundred and sixty square miles; a few more stations have to be fixed in the Pogurmung glen and Pukli valley, which was also done in April, equal to about 40 square miles. The triangulation of the station of Abbottabad for the large scale survey was also effected, giving 11 square miles. The triangulation of Hazara has thus been finished, all the computations connected with it completed, except heights north of latitude of Abbottabad, and all the sheets have been projected and plotted. The area triangulated has been about (211) two hundred and eleven square miles.

3. Triangulation was composed of 37 secondary triangles in Hazara and 26 in Rawulpindee = 63, + 111 minor triangles in Hazara and 79
Triangulation. in Rawulpindee = 190 + 24 heights were taken in Hazara and 16 in Rawulpindee = 40 observations were taken from 46 new stations, and 78 points were laid down.

4. The average errors of triangles were as follows :—First class triangles 2'60 and
Average errors of trian- +2'83 of secondary 23'75 and +19'90. The average error of
gles. sides was first class, per mile, 1·638 inch, secondary 7·74 inches,
minor 9·97 inches.

Triangulation in advance
of topography. 5. There are 744·57 square miles of triangulation in
advance of topography, that is, the area in Hazara, remaining for
topographical survey.

6. With the exception of the small area of triangulation in Hazara, all hands were
Employment of Assistants employed throughout on topography; an area was effected of
&c. and area of topography. 1373·54 square miles. Native Surveyors take out by chain measure-
ment the cultivation, the main stream &c., and the Assistants do the hill sketching.

7. A small main circuit, No. 9, of Peshawur district, was surveyed in January and
Peshawur. February. It lies on the frontier corner of the Loondkhur
valley; the area is 117·15 square miles, with 17 villages.

8. So the total area surveyed topographically was 1490·69
Total area. square miles.

9. In main circuit No. 9 the required correction of the
Angle correction. angles was +4' and 4'.

10. The traverse corrections were 6·98 links for 100 chains on the latitude and
Traverse corrections. 7·51 on the departure. These without doubt were very large, and
much higher than they ought to have been, but the ground was
very bad, and the survey itself carried out with difficulty; there was an uneasy feeling
along that border at the time, owing to a late raid of the Boonerwals, who plundered and
burnt a British village.

Former system of trian- 11. The rules and system detailed in last year's Annual
gulation adhered to. Report regarding triangulation have been adhered to.

12. Purlals were made in various ways in Hazara. The Surveyor himself took
Purlals. completed sheets, marched straight across the hill or otherwise,
put up the plain tables at numerous points daily, and thus satis-
fied himself of the correctness of the work. He besides visited the various survey parties
constantly, and thus tested work as it progressed. Again, as the Assistants went on sketch-
ing in the hills, they laid on their sheets the cultivation, streams &c., from the Native Sur-
veyors, and thus their work was thoroughly checked in the Loondkhur valley. M. C.
No. 9 the usual purlal lines were run. The results of all the purlals were most satisfactory.

13. From May onwards the weather was most unusually fine, and the work
Rapid progress. progressed very rapidly in consequence; the entire topography of
Hazara at that rate would have been completed in all November
most assuredly, or thereabouts; had this been so, the Surveyor's calculation that the
Calculation regarding com- whole establishment would have been available for a fresh district,
pletion of Hazara. and Hazara have been completed, by the 1st October 1869, would
have been verified; everything connected with the mapping &c. of M. C. 9 of Peshawur,
and of the large scale surveys of the sections of Peshawur, Nowshera, Attock and Abbott-
abad, would also have been completed by that date.

14. But unfortunately disturbances broke out in the Ugroro valley at the very end of July ; all along the frontier the district of Hazara was likely to be more or less unsettled ; the tribes beyond the border had invaded the British territory, had aided the rebels in Ugroro, had attacked the Thanna there, and had burnt down British villages.⁵ Troops at hand were few in number, and the one Regiment of Goorkhas and one Mountain Battery which marched on Ugroro from Abbottabad immediately on the out-break becoming known at that station, were confined to the ground on which they were encamped, and were surrounded by thousands of the enemy. Had this small force met with a reverse, disaffection might and most probably would have spread. The Commissioner of the Division, Major Pollock, addressed the Surveyor, fully explained the state of affairs, and requested the withdrawal of the survey parties from the district, and the suspension of operations : a few days later he agreed to (6) six Native Surveyors going on with their work, but all Europeans must stop.

15. In consequence, orders were at once issued for all parties, both European and Native, to proceed to Mansehra, which all reached by the middle of August. Mr. Scott did not receive his instructions as soon as the others : he was working at the northern end of the Pogurmung glen ; one day, when he was out he saw bodies of armed men collecting on an opposite hill, he retired to his camp, and on the advice of (2) chiefs packed up his baggage, he loaded and sent off his mules, but himself remained ; he wisely concluded that if he retired and was followed up by the hundreds collected on the hill top, he and his party would be cut up in detail ; he had a guard of (20) twenty men of the 2nd Punjab Infantry, two (2) chiefs, and about a hundred of their followers. He quickly built up a "Sungur" or stone breastwork and waited events. Soon the attacking party came on with shouts ; on coming near, Mr. Scott shot down the leader and one of his followers, and his guard killed four (4) more men. The attacking party, numbering about one hundred and fifty (150), after a time retired to their main body for aid. Evening was nearing and fogs came on ; under the cover Mr. Scott retired, leaving a couple of chiefs' followers to watch. It was reported that the enemy came down in the evening in great force, surrounded the "Sungur" by degrees, and then took it with a shout and charge—to find it empty. They commenced a pursuit, but Mr. Scott and his party had got a good start, and by dint of pushing on, reached Shinkiar Thanna, and were in safety ; with scarcely any rest they continued to march for some fifty (50) hours. The attackers were Ullaheewals or inhabitants of Ullahee, men who hitherto have been friendly to the British Government. Mr. Scott's gallant and judicious conduct on this trying occasion has been already reported to the Deputy Surveyor General, and the Surveyor trusts that some reward will be the result. His death or capture would have much compromised the Government here and complicated matters. His escape may be fairly attributed to his own conduct and pluck. A young cousin was with him ; he is studying for the Survey department.

16. Mr. Smith received my orders to retire one evening, and next morning marched off unmolested. He was working to the north of Moosaka-moo-sulla, and on the same border as Mr. Scott. It was afterwards reported to the Surveyor that towards the afternoon of the day on which he retired a large number of Ullaheewals reached the ground on which he had been encamped to find

the bird flown. Had the Surveyor's letter to Mr. Smith been delayed a day, he would have been in great danger.

17. It is impossible now to estimate when Hazara field work will be completed or when it will be resumed. All or nearly all that can be done by Native Surveyors will be finished by the end of October, it is hoped. If the Europeans can again go out at the beginning of November, about three hundred (300) square miles of topography may be accomplished before winter sets in. Area still remaining unsurveyed will be taken in hand next spring and summer.

Impossible now to estimate when Hazara Topography will be finished.

Expenditure.

18. The expenditure has been as follows:—

Professional,	...	...	...	Rs. 61,386- 5-6
Contingencies,	...	...	...	„ 18,545- 7-2
				<hr/>
				Total, Rs. 79,931-12-8
				<hr/>

The total area surveyed topographically having been 1490.69 square miles, the rate per square mile is Rs. 53-12-1. In this no credit has been taken for the triangulation, and no deduction been made for the salaries of the parties in Ugrora, where they have been working for the last two months. These results may be considered satisfactory.

Rate per square mile.

19. But this cannot be considered a correct rate. During the year under review the establishment has been in the field much above the average, consequently more field work has been done than usual, and less office work. During the year this day commenced a large amount of office work has to be got through, and but little field work remains. The Surveyor again remarks that a fair rate can be struck only when the survey of the Hazara district has been completed.

Rate incorrect.

20. Main circuit No. 9, Baboozai in the Loond Khwur valley, Peshawur district, was surveyed during the year under review. In it the Surveyor adopted the plan he had previously done in the survey of the Cartonments of Peshawur and Nowshera: convenient sized sheets, measuring four hundred (400) chains by two hundred and fifty (250) chains were previously prepared. As the boundary survey of the main circuit and villages progressed in addition to the usual "put up" calculations, the co-ordinates of every station, from Per Sabuk G. T. Station, were at once worked out, and plotted on the sheets. It will be remembered that Per Sabuk is the origin of all the work done by this establishment in Peshawur to the north of the Loondai or Kabul river. The exterior detail was then surveyed on these plotted sheets up to margin. They were sent to Surveyor General's Office in Calcutta, and most successfully reduced to the one (1) inch scale by photography. The Deputy Surveyor General was pleased to offer his congratulations on this success.

Loond Khwur.

21. It has been shewn that original field sheets can be so drawn, and that any further copies by hand are unnecessary. They can be reproduced on full scale for Civil Officers, and reduced for publication. Great care will be required that the style of drawing in the different sheets be similar. This appears a difficulty, but in the case of his Survey going to the plains the Surveyor considers that a little method, arrangement, and management will overcome it. Recess work then will be immensely reduced, mapping will

be confined to the preparation and completion of index maps and field sheets only. This will cause a longer field season, and a larger out-turn of area, without much extra expenditure.

22. In Hazara there remains for survey topographically 744.57 square miles, of which 651.57 are hills and 93.00 are plains,—the latter on the 4 inch scale.

Area remaining for Survey in Hazara.

23. The Surveyor anticipates being able to make the survey of the Abbottabad Cantonments on the scale of 12 inches to the mile before Christmas; but he must ask for a couple of months grace as regards Attock.

Abbottabad Cantonment.
Attock.

The survey of that station was ordered to be finished by the end of 1868, but late events in Hazara have so upset all calculations.

24. The following annual returns accompany this report.

Returns.

Statement A Professional field and office work,

Table A Statement of sums drawn.

Supplement to A Contingent expenditure.

Table B Professional field and office work.

„ *C* Mathematical results.

„ *D* Each Assistant's work.

„ *E* List of Uncovenanted Assistants.

„ *F* Qualification report of Native Surveyors.

Return of conspicuous objects is not sent, a complete list of all in the district will be submitted with next Annual Report.

25. Two (2) Index maps are forwarded in separate tin cases, one of operations in Hazara, the other of Loondkhwur and Peshawur.

Index maps.

25. The report and the various returns which accompany have been made under considerable difficulties. The Surveyor is on field service, having been placed by the Supreme Government temporarily at the disposal of the Foreign Department for duty with the Hazara field force. He has been placed at the head of the Intelligence department with the force, in addition to his other duties. Mr. Scott, Sub-Assistant, has been most useful in this branch. Besides this by no means light work, maps have been compiled of the countries adjoining Ugre, from Native information, and this required great care and attention. The current office duties have been kept up to date, direct superintendence of the field parties has been carried out, the annual papers have not been delayed.

Difficulty in making out annual returns.

27. The Surveyor, in conclusion, begs to acknowledge the services of his Assistants. All have conducted themselves with the zeal of past years. The exaggerated hill sheets done by Mr. Gibson have been found by the Deputy Surveyor General such good specimens of drawing that copies have been circulated to the department for guidance. Both he and Mr. Reynolds promise to become first rate draftsmen. The Native Surveyors recommended for promotion deserve the reward.

Assistants.

APPENDIX E.

MEMO. SHOWING THE GENERAL PROGRESS MADE IN THE REVISION
OF SETTLEMENTS, AND THE RESULTS SECURED THEREBY IN
EACH DISTRICT UP TO THE CLOSE OF DECEMBER 1868.

The information will be given as nearly as possible under the four heads laid down by His Honor the Lieutenant Governor, in para. 3 of his No. 481 of 25th June 1868, to address of Financial Commissioner.

(1). What was the cost and period of duration of each settlement, as at first calculated upon as necessary for the completion of the settlement.

(2). What has been the cost actually incurred and period actually occupied.

(3). What have been the financial results, assuming that the principles urged in regard to water rates &c., be accepted.

(4). What progress has been made towards the completion of the reports, and how soon the submission may be looked for after all undecided matters shall have been disposed of.

PART I.

During the first three years the three districts of Amritsur Division were taken up and completed, viz. Gurdaspoor, Sealkote and Amritsur.

The results accomplished stand thus :—

GURDASPOOR DISTRICT (INCLUDING BUTALA PERGUNNAH)

Extent of work done. Contains 4 pergunnahs, 2234 villages, 1675 square miles ; population $7\frac{1}{2}$ lacs ; and pays $12\frac{1}{2}$ lacs of rupees to the State.

The settlement was concluded three years ago. It was estimated that it would take Duration. $2\frac{1}{2}$ years. It was actually completed in $2\frac{1}{2}$ years.

The actual cost of budget provision amounted to 40,085 rupees. The net recoveries from settlement fees &c., have come to 26,521, so that the net cost Cost. has been only 13,544 rupees during the whole period.

The financial result stands thus :—

Financial result.	The former land revenue was	..	..	Rs. 8,05,660
	New initial Do.	..	..	„ 7,44,698
	Initial net decrease,	..	..	Rs. 60,692
	Add initial increase due to canal,	..	..	„ 1,17,000
	The total actual initial jumma accordingly gives an increase of			56,308
	Add progressive revenue			
	In 1868 after 3 years,	..	..	{ Land Revenue, 23,000 Canal Do.
	Total increase after 3 years,	..	..	79,308
	In 1870 after 5 years,	..	..	{ Land Revenue, 161 Canal Do. 20,000
	Total increase after 5 years,	...	...	99,469
	In 1875 after 10 years,	...	..	{ Land Revenue, 2,103 Canal Do. 20,000
	Total increase after 10 years,	1,21,572

In 1880 after 15 years,	{ Land Revenue, 434 Canal Do. 10,000
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Grand total increase after 15 years, ... 1,32,007

AMRITSUR-DISTRICT.

Contains 4 pergunnahs, and 1571 villages, 2024 square miles, a population of $8\frac{1}{2}$ lacs,
Work done. and pays jumma of $12\frac{1}{2}$ lacs.

The settlement was concluded 3 years ago. It was estimated it would take $2\frac{1}{2}$ years.
Duration. The settlement was actually concluded in 3 years and 2 months,
or 8 months longer than was estimated for.

The actual cost amounted to 51,502 Rupees as paid from budget. There were
Cost. recovered Rs. 26,525 from fees &c., so that the net cost really was
reduced to Rupees 24,977.

Financial aspect. The financial results are as follows :—

The former land revenue was	..	Rs. 14,11,399
The new initial do.	..	„ 13,27,675
<hr/>		
This gives a decrease of	..	„ 83,724
Allowed for initial receipts from new canal revenue,	}	„ 34,000
<hr/>		
The decrease as reduced to	..	49,724
Add progressive revenue—		
In 1868, after (3 years,) Land Revenue,	..	
Canal Do.		30,000
<hr/>		
Brings the reduction down to,	..	19,724
In 1870, after (5 years,) Land Revenue,	..	1,540
Canal Do.	..	15,000
<hr/>		
Brings the reduction down to,	..	3,184
In 1875. after 10 years, Land Revenue,	..	25,305
Canal Do.	..	40,000
<hr/>		
		62,121

That is, from 10th year there will be a yearly increase over and above the old jumma of 65,305 rupees.

In 1880, after 15 years, Land Revenue,	..	1,406
Canal Do.	..	20,000

which will further raise the increase to Rupees 83,527 after 15 years.

SEALKOTE DISTRICT.

Contains 4 pergunnahs and 2023 villages, 1397 square miles, a population of $6\frac{1}{2}$ lacs,
Work done. and pays jumma of $9\frac{1}{2}$ lacs.

Duration. This settlement was also finished 3 years ago, and nearly within time.

It was calculated to take $2\frac{1}{2}$ years to do. It was actually concluded in 2 years 10 months, or 4 months only in excess of estimate.

The actual cost of budget provisions was Rupees 60,848 ; deducting receipts from fees realized, viz. 17,357 Rupees, the net cost to Government has been Rupees 43,491 for the whole time.

Financial results.	Former jumma,	...	Rs. 11,51,210
	New initial jumma,	..	„ 11,25,914
	or a decrease initial of		Rs. 25,296
Allow for <i>progressive revenue</i> , and we have			
	In 1870 (after 5 years) Land Revenue,	...	2,820
	This reduces the decrease to,	...	22,476
	Then in 1875 (after 10 years) Land Revenue,	..	13,184
	Still further reduces decrease to	..	9,292

In 1880, after 15 years land revenue, 9,763, which gives an eventual increase over former jumma of Rupees 471.

Thus then the revised settlement in this district after 15 years restores the jumma to exactly the same figure as before the revision.

General remarks as to cost. Besides the above cost for the 3 districts separately there was incurred for Settlement Commissioner's salary and office Rs. 52,142 during these 3 years. Including this, the account of actual cost may be best summarized thus :—

District.	Cost as budgetted for.	Actual cost.	Recovered from fees.	Net cost.	Per-centage of cost on jumma.
Goordaspoor, ..	Detail for each cannot be shown correctly without long explanation.	40,085	26,521	13,564	3
Amritsur, ..		51,502	26,525	24,977	4
Sealkote, ...		60,848	17,357	43,491	6
Settl. Comr.'s office,		52,442	..	52,442	..
Total,	2,14,675	2,04,877	70,403	1,34,674	4

The general result for these three districts then shews that, though the entire budget provision did not exceed 2,14,675 rupees, the total sum spent was only Rs. 2,04,877, giving a saving of nearly 10,000 rupees on the budget ; while Rs. 70,403 having been realized and credited to Government as net receipts from fees (exclusive of stamps) the net cost has amounted only to Rs. 1,34,674. This gives an average outlay of only 44,000 Rupees for each of these old districts, and may be deemed to be decidedly moderate.

So too, the general financial result derived from revising the assessments of these three districts may be summarized thus :—

	Particulars.	Goordaspoor.	Amritsur.	Sealkote.	Total.
Land Revenue,	Former jumma,	8,05,660	14,11,399	11,51,210	33,68,269
	New (initial,	7,44,968	13,27,675	11,25,914	31,98,557
	Decrease,	60,692	83,724	25,296	1,69,712
Canal Revenue,	Initial increase due to Canal,	1,17,000	34,000	(Nil)	1,51,000
	(increase)	...	..	..	..
Leaves, Increase,	+	56,308	..	..	} decrease.
Decrease,		..	49,724	25,296	

Add Progressive Revenue.

Increase, after 3 years	+	23,000	+	30,000	+	(Nil.)	+	53,000
after 5 years	+	20,161	+	16,540	+	2,820	+	39,521
after 10 years	+	22,103	+	65,305	+	13,184	+	1,00,592
after 15 years	+	10,434	+	21,408	+	9,763	+	41,603
or total increase after 15 years,		1,32,006	+	88,527	+	471	+	2,16,004

In other words, though there is an *initial* decrease of 18,712 Rupees on the 33,68,269 Rupees (the former jumma) in all three districts; this will disappear as the progressive jummas fall in, so that there will be periodically added the following sums:—

After 3 years instead of 18,712 Rupees decrease, there will be Rs. 53,000 increase, leaving net increase @	..	Rs. 34,288
after 5 years there will fall in,	..	„ 39,521
after 10 years,	...	„ 1,00,592
after 15 years,	...	„ 41,603

So that the total increase will swell to Rupees 2,16,004 altogether after 15 years; and so 33,68,269 Rupees, representing the land revenue as it stood in 1865-66, will really be raised to Rupees 35,84,273 Rupees in 1880, or in the 15th year after the new settlement took effect.

On the whole then, the general effect will be that of a considerable increase, not immediately, but ultimately obtained from the working of new settlement, and after the present canal system shall have been gradually matured.

It is to be hoped this result will also be deemed satisfactory taken as a whole.

PART II.

I now pass on to the four districts since taken up, and which have been under operation during the last three years, viz:—

Gojrat,	Lahore,
Gojranwalla,	Kangra.

These have now nearly all been concluded, the cost and financial results are given in detail for each district.

GOOJRAT DISTRICT.

Work done. Contains 3 pergunnahs, 1,428 villages, 1886 square miles, a population of 5 lacs, and land revenue 5½ lacs.

This Settlement was concluded in May last. The establishments were transferred to Huzara, and Lieutenant Wace was appointed as Settlement Officer in charge of that district. Originally it was estimated to take 2½ years; the work was really concluded in 2 years 7 months exactly within the pronounced time.

Was originally estimated for whole period @ Rs. 1,14,077. The amount budgetted for was Rs. 1,03,058; the actual sum spent has been Rs. 93,786; the net recoveries from fees have resulted in crediting 22,061 Rs. to Government. Deducting this, the *net* cost has amounted only to Rs. 71,725, with a saving on the Budget of nearly 10,000 Rupees.

Financial result shows an increase in the Land Revenue.

Former Jumma	Rs.	..	..	5,56,080
New (Initial) do	..	..	..	5,89,088
or Initial Increase of Rs.	..	..	..	33,008

There is no Canal revenue here, but the progressive increase will fall in thus :—

In 1871 after 5 years,	...	...	Rs.	1,625
„ 1875 after 10 years,	...	...	„	18,089
„ 1880 after 15 years,	...	...	„	18,144
Total,				70,866

So that the eventual increase here will after 15 years be Rs. 70,866, and the new jamma will then stand at Rupees 6,26,876, or 13 per cent increase.

GOOJRWALLA DISTRICT.

Contains 3 pergunnahs, 1,197 villages, 2,650 square miles, a population of 5 lacs, and a jumma of 5½ lacs.

This Settlement was brought to a close in June last. The establishments were transferred to Montgomery district, and Mr. Roe appointed to take charge of the new Settlement.

The duration promised has been very nearly adhered to. It was estimated to take 2 years 6 months. It has been actually done in 2 years 9 months, or only 3 months in excess of what was promised.

The cost has been the same nearly as in Goojrat.

Wo originally estimated for,	...	...	...	Rs.	1,17,077
The Budget amount granted has been,	...	...	...	„	1,06,402
The sum actually spent has been,	...	...	...	„	91,261
Deduct, recoveries from Settlement fees,	...	...	...	„	15,400

The net cost has amounted only to 75,861 Rs., which is certainly moderate; while we have effected a saving here of 15,000 Rs. on the Budget grants.

Here also shows that a good increase in Land Revenue has been effected although there is no Canal revenue here.

Former Jumma,	..	...	Rs.	5,27,977
New Do. (Initial )	...	...	„	5,58,060
or an increase of Rupees,				30,083

Then there will fall in—

Progressively in 1868, after 3 years,	...	3,235
1871, after 5 years,	...	1,922

1875, after 10 years,	...	30,729
1880, after 15 years,	...	6,897
Total, Rs.		72,866

So that the eventual increase will be after 15 years Rs 72,866, and the new jumma will then rise to Rupees 6,00,843, or 14 per cent increase.

LAHORE DISTRICT.

Work done. Contains 4 pergunnahs, 1,454 villages, 3,608 square miles, a population of $5\frac{1}{2}$ lacs and jumma $5\frac{1}{2}$ lacs.

This Settlement is all but finished; everything will be concluded within next 6 weeks. Originally we estimated 2 years and 6 months, the time actually taken will have been in 2 Pergunnahs 3 years, 2 Pergunnahs 3 years 3 months.

This certainly is in excess of our promises, but the drawbacks have been great.

- (1) The work has been heavier.
- (2) The Judicial suits more numerous.
- (3) The measurements took longer owing to extensive waste tracts.
- (4) Twice the establishments have been prostrated, once by cholera, again and latterly by severe sickness. Allowance must be made for these impediments.

Cost. The cost has been greater here, but still we have kept within the estimates.

The expense was originally estimated at	Rs. 1,40,861
The Budget grants aggregate	„ 1,40,328
The sum actually spent up till November has been }	„ 1,25,899
The receipts from Settlement fees are expected to come to }	„ 31,000
So that the <i>net</i> cost will fall about	„ 94,899

But then it must be remembered there are four pergunnahs here, and work has been retarded in unforeseen ways.

Financial results. Shows a considerable increase to Land Revenue, which will fully make up for this slight increase in cost of Settlement.

Land Revenue	{ Former Jumma	Rs. 5,43,611
	{ New Do. (Initial),	„ 6,03,859

or an increase of Rs. 60,248

Canal Revenue.—Initial increase from Canal revenue will be „ 50,000 (Estimate.)

Total initial increase, „ 1,10,248

Then there will fall in—

Progressively.

In 1868, after 3 years, Land Revenue

Canal „ Rs. 20,000

In 1871 after 5 years, Land Revenue	Rs.	6,770
Canal „	„	20,000
In 1875 after 10 years, Land Revenue	„	1,19,924
Canal „	„	80,000
In 1880 after 15 years, Land Revenue	Rs,	
Canal „	„	40,000
Total Increase { Land Revenue Rs. 1,26,694	{ 2,86,694	
Canal Revenue „ 1,60,000		

In other words, there will be an immediate increase of Rupees 1,10,248, and after 15 years Rs. 1,26,694 more on the Land in its unirrigated aspect; and say Rs. 1,60,000 as extra revenue derived from Canal advantages; so that the entire eventual increase to the revenues of the State will certainly be something close on 4 lacs of Rupees, and this will raise the new jumma to near upon 9½ lacs of Rupees, which will give 20 per cent increase as *initial* and will rise to 72 per cent on the old jumma.

It must be remembered that 50 per cent of the future enhancement will be due to the Canal, and only 22 per cent (about) to the increase taken as Land Revenue in its *ordinary aspect*. The result however is greater than I expected, and will speak for itself.

KANGRA DISTRICT.

This is far the most difficult work we have had to deal with. It is a very large mountainous district, where progress has been retarded in various ways. It contains 4 pergunnahs, but owing to their large size seven Superintendents' circles were found necessary, and even then Mr. Lyall has not been able to keep anywhere within time; though there are 676 recorded villages the hamlet properties have been found to be over 7,000 in number, covering 3,025 square miles of country, including precipice and glen, and extending as far as Kooloo, Spiti and Lahoul; the population amounting to 7 lacs and jumma to 6½ lacs.

The estimate we originally made was to finish in 2½ years. But it became early known that our expectations as to time and cost could not be calculated upon even approximately; thus—

1 Circle has taken	3 years	3 months.
2 Circles	3 „	6 months.
2 Circles	3 „	9 „
1 Circle will yet take	3 „	11 „

1 Circle (Hummeerpoor) 4 years, having been taken up the last of all.

There can be no doubt we have altogether exceeded our promises here. It has been inevitable. I consider Mr. Lyall is in no way to blame. He has made an excellent Settlement, and his records are really very complete.

Cost.	The cost was estimated at Rupees	1,61,377
	The Budget grants have come to, „	1,92,632
	The money actually spent has been, up to end of October, „	1,70,891
	Perhaps the further expenditure will come to „	8,000
	Total,	1,78,891

The receipts from Settlement fees are estimated to be not more
than Rs. 4,261

So that the net cost here will come to about 1,74,631
or say 1½ lacs of rupees. This is all that I can at present estimate it (without delaying the submission of this memo.)

Though the cost here is very large, it must be borne in mind that the revised settlement is making up for shortcomings of previous settlements, which was of a very summary character. There were no field maps before except in a very few villages, these have all been supplied; now maps have been prepared partially in Koolloo sub-division, though not in Spiti or Lahoul; still, complete landed registers of titles, usages and systems of tenures have been prepared with great care and a fulness of information truly surprising for a mountain district.

Mr. Barnes' settlement cost only 70,000 rupees, so that while other settlements in former days cost 2 and 3 lacs on the plains and here only 70,000 rupees, the present outlay of 1½ lacs, though much above our original estimate, ought not to be considered large, for in reality it is a fair and moderate sum compared with the results achieved by Mr. Lyall.

Financially there will be no benefit here, as the settlement was introduced merely to complete the records—which were very bad. The jumma has 13 years more to run on, so this could not have been touched.

Then mention must be made of the charges for Settlement Commissioner and his office for these three last years. 1,40,820 rupees were budgeted for. The sum spent has been Rs. 1,30,672, showing a saving here too of 10,000 rupees on the grants.

Thus it will be seen that out of seven districts brought under settlement from the first day this department was formed, 3 were finished 3 years ago (*Amritsur*, *Goordaspoor* and *Sealkote*); 2 more have been completed early this year, viz: *Goojrat* in June and *Goojranwalla* in July last; of the two remaining, *Lahore* is close upon conclusion, will be finished it is expected in 6 weeks from this date, and *Kangra* by the end of the current year.

The final report of *Goojranwalla* has been written and sent in by Lieutenant Nishet with exemplary punctuality; that of *Goojrat* has been taken in hand by Captain Waterfield, who hopes to submit it shortly if he can only find leisure from his current heavy duties as Deputy Commissioner of Peshawur District. He leads me to hope it will now be soon completed.

Those of *Lahore* and *Kangra* of course cannot be sent in till after March next, but materials are being duly collected.

There remain those of *Goordaspoor*, *Amritsur* and *Sealkote*. The final statistics of these have been prepared. The permanent settlement statistics have only recently been recast and written up. The assessment statistics of all three districts have been arranged, those of *Sealkote* district have been completed some time ago by Mr. Saunders. Those of *Goordaspoor* and *Amritsur* awaited the final orders in regard to the question of canal assessment which was referred to superior authority, and final reply as to the principle to be followed was only received in August last, since then the canal water rates have been applied. I gave

out these announcements myself complete for Goordaspoor and Amritsur, and for the reason above given was able to do so only a week ago.

In paras 39, 40 and 41 of my No. 12, dated 10th April last, full reasons are given to show why the writing of these reports has been delayed. One of the three references has since been disposed of, that of the Tenancy question has been disposed of by the passing of the Act, but only recently, viz : in October last. His Honor the Lieutenant Governor observes that there was no occasion to wait for the issue of this question ; but naturally I had a right to expect that this matter was disposed of before I should treat of the history and issues of the question in my report, or I never could show what had been effected in the new settlements in this very important matter, and now it is incumbent on me to describe what part of this work will stand and what has been altogether set aside by the new orders. There still remains the third reference regarding *assessment* of lands *watered* by *wells*, a reply to which I expect to receive before I can fill in my remarks and explanations in the chapters that treat of *assessments*. I sincerely trust I may receive these orders at once, and as soon as they reach me I trust I shall be able to complete and submit these reports by an early date. My best endeavours will be exerted to submit the final reports of these three old settlements during the next 6 months, if only I can find leisure from current work, which is now becoming exceedingly oppressive, and which promises to overwhelm me altogether since these orders have been received to revise the entries of completed records in perhaps 1,00,000 holdings in 6 districts, and possibly to arrange for the hearing of thousands of new appeal cases relating to "tenant status" and enhancement of rent, which are sure to flood the settlement courts and my own court, if the appeals are to come here.

I will do my best to get clear of these reports, but I beg to point out that some arrangement must be made, and immediately made, to relieve me of the increasing flood of current work that now threatens to set in, and which will crush me altogether as well as detain two of my officers, Messrs. Lyall and Saunders, the former of whom wishes to take his furlough in March or April next.

Statement shewing extent of country settled; estimated, and net cost of way of income, derived from miscellaneous sources; and increase in land revenue, by the revised operations

The years occupied.	Advance made.	DISTRICT.	SETTLEMENT WORK DONE.					DURATION OF SETTLEMENT.		NET COST OF			
			Parganahs.	Villages.	Total square miles.	Population.		As originally calculated.	As actually occupied.	As originally calculated.	As budgeted for.	As actually incurred.	Deduct Receipts from Fees.
						Lacs.	Lacs.						
1862-63-64,	FINISHED.	Goordaspoor,	4	2,234	1,675	7½	12½	2½ yrs.	2½ yrs.	Cannot be given.	Details cannot be given without long explanation.	40,085	26,521
1864-65,		Amritsur, ...	4	1,571	2,024	8½	12½	2½ "	3 yrs. 2 ms.			51,502	26,525
1865-66, (6 months,)		Sealkôt, ...	4	2,023	1,397	6½	9½	2½ "	2 yrs. 10 ms.			60,848	17,057
		Settlement Commissioner, ...	...	...	...	...	...	...	...			52,442	...
		Total, ...	12	5,828	5,096	22	33½	2½ yrs.	3 yrs.			2,14,675	70,109
1865-66, (6 months,)	NEARLY FINISHED.	Goojrat, ...	3	1,428	1,866	5	5½	2½ yrs.	2 yrs. 7 ms.	1,14,077	1,03,058	93,786	22,061
1866-67,		Gūjranwala,	3	1,197	2,650	5	5½	2½ "	2-9	1,17,077	1,06,402	91,261	15,400
1867-68,		Lahore, ...	4	1,454	3,608	5½	5½	2½ "	3 yrs.	1,40,881	1,40,328	1,25,899	31,000
1868-69,		Kangra, ...	4	676	3,025	7	6½	2½ "	3 " 9 ms.	1,61,377	1,92,632	1,70,891	4,261
		Settlement Commissioner, ...	...	...	...	...	...	...	...	1,17,830	1,40,839	1,30,672	...
		Total, ...	14	4,755	11,149	22½	23½	2½ yrs.	3 yrs.	6,51,242	6,83,259	6,12,509	72,722
Total of finished and nearly finished,	7	districts	26	10,583	18,265	44½	57	5 yrs.	6 yrs.	...	8,97,914	8,17,886	1,43,125

same, duration of Settlement on financial results of the new Settlement in the both in respect of ordinary land revenue and canal water revenue, effected in seven districts.

SETTLEMENT.		FINANCIAL RESULT IN INCREASE IN LAND AND CANAL REVENUES.											
Net cost.	Per cent of cost on jamna	Former jamna.	Initial Land Revenue.				Initial due from canal.	Total initial increase or decrease.	Progressive, Land and Water.				Total after 15 years.
			New jamna.	Increase.	Decrease.	Net initial increase or decrease.			After 3 years.	After 5 years.	After 10 years.	After 15 years.	
13,564	3	8,05,600	7,44,968	...	...	Decrease. 60,692	Increase. 1,17,000	Increase. *56,308	*	*	*	*	1,32,006
24,977	4	14,11,399	13,27,675	...	...	83,724	Increase. 34,000	Decrease. 49,724	30,000	16,540	65,305	21,406	83,527
43,497	6	11,51,210	11,25,914	...	...	25,296	...	Decrease. 25,296	...	2,820	13,184	9,763	471
52,442	...	...	...	...	...	...	...	...	...	...	...	...	...
1,34,672	p. e. 4	33,68,269	31,98,557	...	...	Decrease. 1,69,712	Increase. 1,51,000	Decrease. 18,712	53,000	39,521	1,00,592	41,603	2,16,004
71,725	20	5,50,080	5,80,068	...	...	Increase. 33,008	Nil.	Increase. 33,008	...	1,625	18,089	18,144	70,866
75,861	20	5,27,977	5,58,060	...	...	Increase. 30,083	Nil.	Increase. 30,083	3,235	1,922	30,729	6,897	72,866
94,899	21	5,43,611	6,03,859	...	...	Increase. 60,248	Increase. 50,000	Increase. 1,10,248	20,000	26,770	1,99,924	40,000	3,96,942
1,66,630	31	Land Revenue	not touched.	...	...	...	...	...	...	...	...	...	...
1,30,672	...	...	...	...	...	...	...	...	...	...	...	...	...
5,39,787	22	16,27,668	17,51,007	...	...	1,23,339	50,000	1,73,339	23,235	30,817	2,48,742	65,041	5,40,674
6,74,450	11	49,95,937	49,49,564	...	...	46,473	2,01,000	1,54,627	76,235	69,438	3,49,334	1,06,644	7,56,678

* NOTE.— Columns marked* above contain the aggregate of Canal and Land Revenue progressive jamna.

NO. I

LAND REVENUE.

1867-68.

NO. I.

COMPARATIVE STATEMENT OF LAND REVENUE (INCLUDING NUZARANA, SERVICE COMMUTATION,) DEMANDS, COL- LECTIONS AND BALANCES IN THE PUNJAB PROVINCE FOR THE YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
DIVISION.	District.	Year.	Demands.	Collections.	Balances.	In train of liqui- dation.	Doubtful or un- deter- mined.	Irre- cover- able.	Nominal.	Of Collec- tions.	PER-CENTAGE ON DEMAND	Add collec- tions during current on account of previous years.	Total of columns 5 and 13.	REMARKS.
DELHI	Delhi,	{ 1866-67, 1867-68,	{ 8,56,953 8,57,932	{ 8,55,290 8,49,309	{ 1,698 8,623	{ 3,512 453	{ 610 5,006	{ 241 ..	{ 847 105	{ 100 99	{ .. 1	{ 142 525	{ 8,55,432 8,49,834	
	Goorgaon,	{ 1866-67, 1867-68,	{ 11,03,687 11,03,684	{ 10,98,211 10,93,249	{ 5,476 10,415	{ 453 2,023	{ 4,839 6,806	{	{ 184 1,584	{ 99 99	{ 1 1	{ 328 453	{ 10,98,539 10,93,702	
	Kurraul,	{ 1866-67, 1867-68,	{ 7,09,157 6,67,909	{ 6,73,868 6,66,269	{ 35,289 1,640	{ .. 1,105	{ 201 ..	{	{ 35,088 535	{ 95 100	{ 5 ..	{ 213 ..	{ 6,74,081 6,66,269	
	Total,	{ 1866-67, 1867-68,	{ 26,69,882 26,29,505	{ 26,27,369 26,08,827	{ 42,463 20,678	{ 453 6,642	{ 5,650 11,812	{ 241 ..	{ 36,119 2,224	{ 98 99	{ 2 1	{ 683 978	{ 26,28,652 26,09,805	
	Hissar,	{ 1866-67, 1867-68,	{ 4,26,130 4,26,189	{ 4,26,130 4,26,189	{	{	{	{	{	{ 100 100	{	{	{ 4,26,130 4,26,189	
HISSAR	Rohtuk,	{ 1866-67, 1867-68,	{ 8,87,470 8,89,889	{ 8,87,470 8,89,889	{	{	{	{	{	{ 100 100	{	{	{ 8,87,470 8,89,889	
	Sirsa,	{ 1866-67, 1867-68,	{ 1,75,470 1,76,097	{ 1,75,013 1,75,949	{ 457 148	{	{	{ 298 42	{ 159 106	{ 100 100	{	{	{ 1,75,013 1,75,949	
	Total,	{ 1866-67, 1867-68,	{ 14,89,070 14,92,175	{ 14,88,613 14,92,027	{ 457 148	{	{	{ 298 42	{ 159 106	{ 100 100	{	{	{ 14,88,613 14,92,027	
	Umballa,	{ 1866-67, 1867-68,	{ 6,59,478 7,32,265	{ 6,57,446 7,31,618	{ 2,032 647	{ 63 ..	{ .. 153	{	{ 1,969 494	{ 100 100	{	{ 59 1,464	{ 6,57,505 7,33,082	
	Leodiana,	{ 1866-67, 1867-68,	{ 7,65,031 7,65,085	{ 7,63,889 7,62,283	{ 1,142 2,802	{	{ 1,053 ..	{	{ 89 2,802	{ 100 100	{	{	{ 7,63,889 7,62,283	
UMBALLA	Simla,	{ 1866-67, 1867-68,	{ 13,598 13,598	{ 13,527 13,598	{ 71 ..	{ 71 ..	{	{	{	{ 99 100	{ 1 ..	{ .. 72	{ 13,527 13,670	
	Total,	{ 1866-67, 1867-68,	{ 14,38,107 15,10,948	{ 14,34,862 15,07,499	{ 3,245 3,449	{ 134 ..	{ 1,053 153	{	{ 2,058 3,296	{ 100 100	{	{ 59 1,536	{ 14,34,921 15,09,035	

JULLUNDUR.									
Jullundur,	..	{	1866-67, 1867-68	11,73,809 11,73,255	11,71,895 11,72,651	1,914 604	..	1,846 584	68 13
Hoshiarpoor,	..	{	1866-67, 1867-68,	12,52,009 12,57,345	12,51,351 12,56,412	658 933	..	142 497	516 436
Kangra,	..	{	1866-67, 1867-68,	6,27,577 6,28,772	6,27,425 6,24,641	152 4,131	..	..	152 4,131
Total,	..	{	1866-67, 1867-68,	30,53,395 30,59,372	30,50,671 30,53,704	2,724 5,668	..	1,088 1,081	736 4,580
AMRITSUR.									
Amritsur,	..	{	1866-67, 1867-68,	9,44,670 9,70,923	9,42,869 9,66,649	1,801 4,274	251 1,002	1,096 592	454 2,680
Sealkote,	..	{	1866-67, 1867-68,	8,31,774 10,49,260*	8,30,188 10,46,300	1,586 2,960	58 23	686 1,046	842 1,891
Goordaspur,	..	{	1866-67, 1867-68,	10,04,489 7,62,322†	9,96,439 7,58,408	8,050 4,144	4,579 584	778 754	2,693 2,806
Total,	..	{	1866-67, 1867-68,	27,80,933 27,82,735	27,69,496 27,71,357	11,437 11,378	4,888 1,509	2,560 2,392	3,989 7,377
LAHORE.									
Lahore,	..	{	1866-67, 1867-68,	4,37,589 4,38,416	4,36,791 4,35,349	798 3,067	..	230	798 2,772
Ferozepoor,	..	{	1866-67, 1867-68,	4,66,503 4,66,045	4,65,918 4,66,085	585 560	..	..	585 560
Gojranwalla,	..	{	1866-67, 1867-68,	4,18,948 4,20,046	4,18,734 4,12,481	214 7,565	172 1,301	..	42 6,264
Total,	..	{	1866-67, 1867-68,	13,23,040 13,25,107	13,21,443 13,13,915	1,597 11,192	172 1,366	230	1,425 9,596
RAWULPINDEE.									
Rawul Pindee,	..	{	1866-67, 1867-68,	6,78,952 6,78,285	6,76,938 6,77,687	2,014 598	..	..	2,014 107
Jhelum,	..	{	1866-67, 1867-68,	5,79,310 5,78,524	5,76,814 5,76,140	2,496 2,384	..	649	1,847 1,835
Gojrat,	..	{	1866-67, 1867-68,	5,22,098 5,21,907	5,20,417 5,20,353	1,681 1,554	..	593	1,088 1,473
Shahpoo,	..	{	1866-67, 1867-68,	3,62,700 3,60,188	3,60,086 3,56,760	2,614 3,428	..	934	1,680 2,094
Total,	..	{	1866-67, 1867-68,	21,43,060 21,38,904	21,34,255 21,30,940	8,805 7,964	..	2,176 1,225	6,629 5,509

* Includes Re-venue of Tehseel + Revenue of Tehseel. Re-venue excluded.

STATEMENT No. I.—(Continued)

1	2	3	4	5	6	PARTICULARS OF BALANCE.				PERCENTAGE ON DEMAND		13	14	15
DIVISION.	DISTRICT.	Year.	Demands.	Collections.	Balances.	In train of liqui- dation.	Doubtful or un- deter- mined.	Irre- cover- able.	Nominal.	Of Collec- tions.	Of Balances.	Add collec- tions during current account of previous years.	Total of columns 5 and 13.	REMARKS.
MOOLTAN.														
	Mooltan,	1866-67, 1867-68,	5,11,078 5,14,199	4,86,825 4,98,277	24,253 15,922	4,408 13,079	18,610 864	1,584	1,205 395	95 97	5 3	1,906 4,041	4,88,731 5,02,318	
	Jhung,	1866-67, 1867-68,	2,69,628 2,72,034	2,67,389 2,69,327	2,239 2,707	8	557 23	370 2,124	1,312 552	99 99	1 1	..	2,67,389 2,69,327	
	Montgomery,	1866-67, 1867-68,	2,97,878 3,04,268	2,94,612 2,94,624	3,266 9,644	463 1,002	1,249 7,132	235	1,319 1,510	99 97	1 3	229 100	2,94,841 2,94,724	
	Mozuffurgurh,	1866-67, 1867-68,	4,98,976 5,07,376	4,96,906 5,04,939	2,070 2,137	583 2,236	1,445 ..	..	42 201	100 100	..	1,910 2,074	4,98,816 5,07,013	
	Total,	1866-67, 1867-68,	15,77,560 15,97,877	15,45,732 15,67,167	31,828 30,710	5,454 16,325	21,891 8,019	605 3,708	3,878 2,658	98 98	2 2	4,045 6,215	15,49,777 15,73,382	
DERAJAT.														
	Dera Ismael Khan,	1866-67, 1867-68,	2,97,995 3,04,481	2,90,833 2,99,448	7,162 5,033	1,270 4,176	.. 30	4,501 759	1,391 68	98 98	2 2	2,188 670	2,93,021 3,00,018	
	Dera Ghazee Khan,	1866-67, 1867-68,	3,21,701 3,13,448	3,13,099 3,11,982	8,602 1,466	502 1,129	.. 190	.. 38	8,100 109	97 99	3 1	19,417 1,955	3,32,516 3,33,937	
	Bunnoo,	1866-67, 1867-68,	4,00,536 3,99,099	3,89,481 3,98,930	11,035 169	10,682 ..	165 165	.. 4	208	97 100	3	460 10,681	3,89,941 4,09,611	
	Total,	1866-67, 1867-68,	10,20,232 10,17,028	9,93,413 10,10,360	26,819 6,668	12,454 5,305	165 885	4,501 801	9,699 177	97 99	3 1	22,065 13,206	10,15,478 10,23,566	
PESHAWUR.														
	Peshawur,	1866-67, 1867-68,	6,37,308 6,35,107	6,21,966 6,26,876	15,542 8,281	2,995 ..	8,851 4,686	1,638	2,063 3,545	98 99	2 1	572 3,273	6,22,538 6,30,149	
	Kohat,	1866-67, 1867-68,	92,070 92,070	87,456 88,661	4,614 3,409	3,193 24	.. 200	1,421 3,185	.. ..	95 96	5 4	1,624 193	89,080 88,854	
	Hazara,	1866-67, 1867-68,	1,57,497 1,56,657	1,57,157 1,56,338	340 319	.. ..	19 19	.. ..	321 300	100 100	..	300	1,57,457 1,56,338	
	Total,	1866-67, 1867-68,	8,87,075 8,83,834	8,66,579 8,71,875	20,496 11,959	6,188 24	8,870 4,905	3,054 3,185	2,384 3,845	98 99	2 1	2,496 3,466	8,69,075 8,75,341	
	Grand Total, .. {	1866-67, 1867-68,	1,88,82,304 1,84,37,485	1,82,32,433 1,83,27,671	1,49,871 1,09,814	29,743 32,460	44,353 30,202	8,699 7,784	67,076 39,368	99 99	1 1	37,362 30,499	1,82,69,795 1,83,58,170	

NO. I. A.

COMPARATIVE STATEMENT OF TRIBUTES, DEMANDS, COLLECTIONS AND BALANCES IN THE PUNJAB, FOR THE
YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	PARTICULARS OF BALANCES.				PER-CENTAGE OF DEMANDS.		14	15	16	
	DISTRICT.	No. of Chiefs.	Year.	De-mands.	Collec-tions.	Balances.	In train of liqui-dation.	Doubtful or unde-termined.	Irreco-ver-able.	Nom-inal.	Of Col-lections.	Of Ba-lances.	Add Collections during current, on account of previous years.	Total columns 6 and 14.	REMARKS.	
UMBALLA.	Umballa,	...	1866-67, 1867-68,	Remission of Rs. 3,500 sanctioned in Secretary to Government Punjab, No 509, dated 3rd July 1967.	
	Loodiana,	...	1866-67, 1867-68,	...	...	...	...	...	...	...	...	...	...	...
	Simla,	14	1866-67, 1867-68,	25,105 25,105	24,436 25,105	669	669	...	...	...	97 100	3	1,981	24,436 27,086
	Total,	15	1866-67, 1867-68,	25,105 25,105	24,436 25,105	669	669	...	...	...	97 100	3	1,981	24,436 27,086
	Jullundur,	1	1866-67, 1867-68,	1,31,000 1,31,000	100 100		1,31,000
FEROZPORE.	Hooshiarpoor,	...	1866-67, 1867-68,	Remission of Rs. 3,500 sanctioned in Secretary to Government Punjab, No 509, dated 3rd July 1967.	
	Kangra,	2	1866-67, 1867-68,	1,11,000 1,11,000	1,06,600 1,05,500	4,400 5,500	4,400 5,500	...	...	...	96 95	4 5	4,400	1,06,600 1,09,900
	Total,	3	1866-67, 1867-68,	2,42,000 2,42,000	2,37,600 2,36,500	4,400 5,500	4,400 5,500	...	...	...	98	2	4,400	2,37,600 2,40,900
	Umritsar,	...	1866-67, 1867-68,
	Sealkote,	...	1866-67, 1867-68,
FEROZPORE.	Goordaspoor,	1	1866-67, 1867-68,	10,000 5,000	10,000 1,500	3,500	100 30	70	...	10,000 1,500	Remission of Rs. 3,500 sanctioned in Secretary to Government Punjab, No 509, dated 3rd July 1967.	
	Total,	1	1866-67, 1867-68,	10,000 5,000	10,000 1,500	...	...	...	...	3,500	100 30	70	...	10,000 1,500
	GRAND TOTAL,	18 19	1866-67, 1867-68,	2,77,105 2,72,105	2,72,036 2,63,105	5,069 9,000	5,069 5,500	...	...	8,500	98 97	2 3	6,861	2,72,036 2,69,496

NOTE.—Divisions blank, have been omitted in printing.

Remission of Rs. 3,500 sanctioned in Secretary to Government Punjab, No. 609, dated 3rd July 1867.

NO. II.

ALTERATIONS IN LAND REVENUE.

NO. II.

STATEMENT SHEWING ALTERATIONS IN THE LAND REVENUE DEMAND IN THE PUNJAB PROVINCE FOR THE YEAR 1867-68, AS COMPARED WITH THAT OF THE PREVIOUS YEAR 1866-67.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
DIVISION.	DISTRICT.	Jama of the year 1867-67, as per Qistbandi.	INCREASE.										DECREASE.										Jama of the year 1867-68 as per Qistbandi.
			By lapses and re-ump-tions of Regular Set-venue free Lands.	By revision of assess-ment from Regu-lar Set-ments or other-wise.	By Allu-vion.	By land re-leased from oc-cupation by Go-vernment.	By Territorial Transfer.			By assess-ment of wastes, From For- eign States or new es-tates, new leases of wells, &c.	By pro- gressive assess- ment of new es-tates, new leases of wells, &c.	Mis- cel- lane- ous.	Total Increase.	By grant of land Re-venue free.	By revision or settle-ment or reduction of assess-ment owing to calamities of season, deteriora- tion of estates, farms, &c.	By Dilu- vion.	By lands being oc-cupied by Go- vernment.	To districts of Punjab.	By Territorial Transfer.		By red-emp- tion of land reve- nue.	Er- rors in Total Decrease.	
							From districts of Punjab.	From For- eign States or other Pro- vinces.	To For- eign States or other Pro- vinces.										To For- eign States or other Pro- vinces.				
DELHI.	Delhi,	8,56,988	1,914	...	...	...	...	...	...	...	...	1,914	7	952	...	11	...	...	...	...	...	970	8,57,982
	Georgon,	11,03,687	361	...	...	...	...	...	...	...	...	361	...	...	...	384	...	...	...	...	...	384	11,03,684
	Kurnal,	7,09,157	543	...	...	...	...	...	...	...	...	3,154	...	67	...	6	44,329	...	...	...	...	44,402	6,67,909
	TOTAL,	20,69,832	2,818	...	...	...	...	...	...	...	...	5,429	7	1,019	...	401	44,329	...	...	...	...	45,786	26,29,505
HISSAR.	Hissar,	4,26,180	59	...	...	...	...	...	...	...	...	59	...	...	...	...	...	...	...	...	...	...	4,26,189
	Rohtuk,	8,87,470	85	2,344	...	...	...	...	...	...	...	2,429	...	...	...	...	...	...	...	...	...	10	8,89,889
	Sirsa,	1,75,440	8	...	654	...	...	...	...	...	...	1,232	...	...	605	...	...	...	...	...	...	606	1,76,037
	TOTAL,	14,89,070	147	2,344	654	...	...	...	...	...	...	3,720	...	...	605	...	...	...	...	...	...	615	14,92,175
UMBALLA.	Umballa,	6,59,478	27,204	33	118	2	44,329	...	...	3,071	...	74,757	91	1,755	95	29	...	...	...	...	...	1,970	7,32,265
	Loadiana,	7,65,081	228	...	...	...	...	...	...	5	...	233	...	...	...	179	...	...	...	...	...	179	7,65,085
	Simla,	13,598	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,598
	TOTAL,	14,38,107	27,432	33	118	2	44,329	...	...	3,076	...	74,990	91	1,755	95	308	...	...	...	...	...	2,149	15,10,948
JULLANDHUR.	Jullandhur,	11,73,809	662	...	3,224	11	...	...	...	...	...	3,897	400	...	3,982	69	...	...	...	...	...	4,451	11,73,255
	Hoosharpoor,	12,52,009	1,129	...	5,106	...	...	...	...	700	...	6,935	1,116	...	482	...	...	...	...	...	1	1,599	12,57,345
	Kangra,	6,27,577	246	...	235	...	...	...	...	2,957	...	3,438	2,138	...	105	...	...	...	...	...	...	2,243	6,28,772
	TOTAL,	30,53,395	2,037	...	8,565	11	...	...	...	2,957	...	14,270	3,654	...	4,569	69	...	...	...	...	1	8,293	30,59,372

UMRITSUR.	Umristsur, ... Sealkote, ... Goordaspur, ... TOTAL, ...	9,44,670 8,31,774 10,04,439 27,80,938	2,081 887 4,792 7,760</
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NO. III.

FLUCTUATING AND MISCELLANEOUS
REVENUE.

STATEMENT OF FLUCTUATING AND MISCELLANEOUS REVENUE DERIVED FROM LAND NOT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DIVISION.	DISTRICT.	Year.	FLUCTUATING SOURCES OF LAND REVENUE.								MIS.			
			Revenue of lapsed and resumed rent-free holdings for the broken periods preceding their being brought on the Rent-Roll.	By revision of assessments, progressive jumias, &c., under circumstances preceding.	Revenue of Alluvial lands, ditto, ditto.	Waste lands brought under assessment, ditto, ditto.	Collections from all estates held kham, that appears in State-ment No. XVIII of this series.	Revenue of land released from Govern-ment occupa-tion.	Other items, as per detail given below A.	Total.	Surplus dustak talahana.	TIERCE OR GRAZING DUES.		Sale proceeds of wood from Rukhs and forests.
												By enumeration of cattle.	By leagues.	
DELHI.	Delhi, ...	1867-68,	408	...	890	...	...	...	1,661	2,960	449	...	2,476	...
	Goorgaon, ...	1867-68,	30	...	...	...	...	...	...	30	881	...	...	...
	Kurnal, ...	1867-68,	162	...	300	...	...	...	...	462	83	...	275	...
	Total, ...	1867-68,	601	...	1,190	...	...	...	1,661	3,452	1,363	...	2,751	...
HISSAR.	Hissar, ...	1867-68,	59	...	...	...	...	...	...	59	73	...	1,520	...
	Rohitak, ...	1867-68,	71	...	...	...	...	...	...	71	552	...	4,612	...
	Sirsa, ...	1867-68,	2	...	14	...	...	...	...	16	26	...	...	...
	Total ...	1867-68,	132	...	14	...	...	...	...	146	651	...	6 132	...
UMBALLA.	Umballa, ...	1867-68,	1,040	104	80	...	...	121	678	2,023	1,000	...	200	...
	Loodhiana, ...	1867-68,	2,312	...	3,128	...	...	...	...	5,440	20	...	...	...
	Simla, ...	1867-68,	72	...	...	...	...	...	...	72	...	...	...	...
	Total, ...	1867-68,	3,424	104	3,208	...	...	121	678	7,535	1,020	...	200	...
JULLUNDUR.	Jullundur, ...	1867-68,	1,932	...	1,899	10	...	...	...	3,841	763	...	50	...
	Hoochiarpoor, ...	1867-68,	2,537	...	3,909	...	...	2	...	6,448	130	...	...	...
	Kangra, ...	1867-68,	1,021	...	386	...	...	...	...	1,407	186	...	2,981	18,667
	Total ...	1867-68,	5,490	...	6,194	10	...	2	...	11,696	1,029	...	2,981	18,667
AMRITSUR.	Amritsur, ...	1867-68,	11,739	...	1,317	351	...	...	...	13,407	1,302	...	2,767	...
	Seulkote, ...	1867-68,	4,388	253	1,575	396	...	39	...	6,651	1,267	148	186	48
	Goordaspoor, ...	1867-68,	7,534	...	3,654	...	...	...	5,731	16,922	1,530	...	700	178
	Total, ...	1867-68,	23,661	253	6,546	747	...	39	5,731	36,980	4,089	148	3,653	226

ON THE REGULAR RENT ROLL IN THE PUNJAB PROVINCE DURING THE YEAR 1867-68.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
CELLANEOUS.																Total of columns 11 and 30	Collections during current year on account of previous years.	Grand total Columns 31 and 32.
Mali- kana or pro- pri- etary dues.	Lease of gar- dens and groves	Salt- petre.	Sujee	Fish- eries.	Gold wash- ings.	Iron and other mines.	Roy- alty dues	Alum.	Cattle Fairs.	Dyes.	Water Mills.	Fines and forfei- tures of the Reve- nue De- part- ment.	Fees.	Other items, as per detail below B.	Total Miscel- laneous Revenue.			
2,179	...	148	...	...	...	...	...	...	...	...	...	193	12	50	5,507	6,467	553	9,022
...	...	180	...	...	...	...	...	...	...	...	...	72	79	110	1,222	1,252	...	1,252
...	58	134	...	...	...	...	...	...	...	5	...	316	43	...	914	1,376	157	1,533
2,179	58	412	...	...	...	...	...	...	...	5	...	581	134	160	7,613	11,095	712	11,807
...	...	100	...	...	...	...	...	...	...	...	...	112	54	...	1,859	1,918	...	1,918
...	291	100	...	...	...	...	...	...	964	...	...	65	...	...	6,584	6,655	...	6,655
...	...	...	...	...	...	...	...	...	...	...	...	289	28	4	317	363	...	363
...	291	200	...	...	...	...	...	...	964	...	...	466	82	4	8,790	8,936	...	8,936
...	201	16	...	...	12	...	...	...	...	...	...	64	87	...	1,580	3,603	231	3,837
...	...	12	...	...	...	...	...	...	...	...	...	517	41	...	590	6,030	...	6,030
...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	23	95	13	108
...	201	28	...	...	12	...	...	...	...	...	...	581	124	23	2,193	9,728	247	9,975
...	10	102	...	...	...	...	...	...	...	...	...	...	28	1,114	2,397	6,238	100	6,338
...	...	124	...	...	...	...	...	...	...	...	...	417	22	597	1,290	7,738	133	7,871
...	...	...	...	...	...	1,400	...	...	...	...	...	165	44	20	23,353	24,760	...	24,760
...	10	226	...	...	...	1,400	...	...	...	...	...	572	91	2,061	27,010	38,736	233	39,000
...	...	...	...	...	...	...	...	...	...	...	...	137	6,191	...	10,697	24,104	18,065	42,159
...	...	48	...	...	9	...	...	...	...	...	...	363	21,331	13	23,413	30,061	121	30,185
...	...	26	...	...	...	...	...	...	...	...	...	28	37	...	2,509	19,431	...	19,431
...	...	84	...	...	9	...	...	...	...	...	...	828	27,559	13	36,619	73,599	18,176	91,775

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DIVISION.	DISTRICT.	Year.	FLUCTUATING SOURCES OF LAND REVENUE.								MIS-			
			Revenue of lapsed and resumed rent-free holdings for the broken periods preceding their being brought on the Rent Roll.	By revision of assessments, progressive jumas &c., under circumstances preceding.	Revenue of Alluvial lands, ditto, ditto.	Waste lands brought under assessment, ditto, ditto.	Collections from all estates held kham that appears in Statement No. XVIII of this series.	Revenue of land released from Government occupation.	Other items, as per detail given below A.	Total.	Surplus dustak talabana,	TENTS OR GRAZING DUES.		Sale proceeds of wood from Rukhs and Forests.
												By enumeration of cattle.	By leases.	
LAHORE.	Lahore, ...	1867-68,	1,079	...	307	...	...	30	40	1,456	238	24,088	36,786	6,856
	Ferozepoor, ...	1867-68,	827	...	606	...	...	...	...	1,438	401	...	...	...
	Goojranwalla, ...	1867-68,	3,332	3,353	55	217	...	...	...	6,957	259	...	33,316	184
	Total, ...	1867-68,	5,338	3,853	968	217	...	30	40	9,846	898	24,088	70,102	7,040
RAWUL PINDEE.	Rawul Pindes, ...	1867-68,	1,079	...	...	...	...	14	...	1,093	...	6,228	1,591	17,356
	Jhelum, ...	1867-68,	116	18	3,466	...	...	...	...	3,600	...	5,795	2,322	290
	Goojrat, ...	1867-68,	888	2,288	...	...	...	...	...	3,171	194	9,158	3,885	818
	Shahpoor, ...	1867-68,	401	...	4,913	614	...	...	...	5,928	...	...	26,025	...
	Total, ...	1867-68,	2,479	2,306	8,379	614	...	14	...	13,792	194	23,176	33,733	18,464
MOOLTAN.	Mooltan, ...	1867-68,	217	...	585	2,007	...	...	...	2,809	3,351	55,296	...	24,537
	Jhung, ...	1867-68,	328	...	963	3,221	...	...	...	4,512	462	64,061	231	3,811
	Montgomery, ...	1867-68,	246	...	...	1,998	...	...	6,099	8,343	162	65,491	...	13,146
	Mozuffargurh, ...	1867-68,	2	...	160	1,858	...	...	...	2,020	889	...	37,259	3,157
	Total, ...	1867-68,	793	...	1,708	9,084	...	...	6,999	17,684	4,754	1,84,848	37,490	44,651
DERAJAT.	Dera Ismail Khan, ...	1867-68,	154	674	373	...	59,500	...	...	60,701	395	...	15,661	815
	Dera Ghazee Khan, ...	1867-68,	25	17	487	...	...	...	...	529	609	5,240	1,332	1,801
	Bannoo, ...	1867-68,	18	...	14	...	1,714	...	...	1,746	154	...	3,509	4,108
	Total, ...	1867-68,	197	691	874	...	61,214	...	...	62,976	1,158	5,240	20,502	6,524
PESHAWUR.	Peshawur, ...	1867-68,	1,151	50	268	44	...	...	...	1,513	109	...	...	...
	Kohat, ...	1867-68,	106	...	...	...	542	...	2	649	...	2,124	...	...
	Hazara, ...	1867-68,	35	6	246	...	...	...	...	287	...	...	3,453	4,431
	Total, ...	1867-68,	1,291	56	514	44	542	...	2	2,449	109	2,124	3,453	4,431
GRAND TOTAL, ...		1867-68,	43,306	6,763	29,595	10,716	61,756	206	14,214	1,66,556	15,275	2,39,724	1,90,997	1,00,003

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
CELLANEUS.																Total of columns 11 and 30.	Collections during current account of previous years.	Grand total Columns 31 and 32.
Mallikana or proprietary dues.	Lease of gardens and groves.	Salt-petre.	Sujee.	Fisheries.	Gold washings.	Iron and other mines.	Royalty dues.	Alm.	Cattle Fairs.	Dyes.	Water Mills.	Fines and forfeitures of the Revenue Department.	Po.s.	Other items, as per detail below B.	Total Miscellaneous Revenue.			
808	...	174	...	3,234	...	...	...	...	...	...	...	673	25,038	179	98,074	99,530	6,511	1,06,041
...	354	42	...	...	...	...	...	...	...	...	...	117	99	1,636	2,649	4,082	...	4,082
140	...	4	...	...	...	...	...	...	...	...	...	110	2,419	...	36,432	43,389	3,840	47,229
948	354	220	...	3,234	...	...	...	...	...	...	...	900	27,556	1,815	1,37,155	1,47,901	10,351	1,57,352
...	...	...	...	529	188	...	...	...	...	...	130	423	3	840	29,298	30,381	...	30,381
...	...	...	...	...	483	...	...	...	...	...	110	129	41	...	9,080	12,680	1,067	13,747
...	...	58	...	...	...	...	...	...	...	...	...	138	14,027	859	29,132	32,303	...	32,303
...	...	312	9,652	...	...	...	...	...	...	...	...	148	...	200	36,337	42,265	736	43,001
...	...	370	9,652	529	671	...	...	...	...	...	240	838	14,071	1,899	1,03,837	1,17,629	1,803	1,19,432
...	...	102	2,815	...	...	...	...	...	...	402	...	5	18	...	86,426	89,235	654	89,889
...	...	141	9,200	...	...	...	...	...	...	...	...	2,798	28	6	80,728	85,240	1,161	86,401
93	...	108	2,284	...	...	...	...	...	...	422	...	192	...	3,265	85,168	93,506	...	93,506
...	...	...	...	1,689	...	...	...	...	...	...	...	1,025	14	3	44,039	46,059	1,299	47,358
93	...	351	14,299	1,689	...	...	...	...	...	824	...	4,023	60	3,274	2,96,356	3,11,040	3,114	3,17,154
...	2,737	282	...	...	...	...	700	...	...	...	...	1,130	...	716	22,436	83,137	3,494	86,631
...	9,878	32	110	400	...	...	...	...	...	...	...	...	10	..	19,312	19,841	4,877	24,718
...	...	1,650	...	...	29	...	...	5,100	...	...	...	29	25	...	11,804	16,550	748	17,298
...	12,615	2,164	110	400	20	...	700	5,100	...	...	...	1,159	35	716	56,552	1,19,528	9,119	1,28,647
...	...	...	...	...	...	...	...	...	...	...	4,059	266	993	289	5,716	7,229	282	7,511
...	...	...	...	...	...	...	...	...	...	...	...	10	30	207	2,371	3,020	...	3,020
...	...	...	...	...	...	...	...	...	...	...	...	307	...	...	8,191	8,478	122	8,600
...	...	...	...	...	...	...	...	...	...	...	4,059	583	1,023	496	16,278	18,727	404	19,131
3,220	13,529	4,055	24,061	5,552	721	1,400	700	5,100	964	829	4,229	10,531	70,742	10,161	6,92,463	8,59,019	44,159	9,03,178

NO. IV.

SUDDER DISTILLERIES.

NO. IV.

COMPARATIVE STATEMENT OF INCOME AND CHARGES OF SUDDER DISTILLERIES OF THE PUNJAB, FOR THE YEARS 1866-67 AND 1867-68.

PARTICULARS AFFECTING THE ADMINISTRATION OF THE SALE OF SPIRITUOUS LIQUORS.										RECEIPTS.					CHARGES.					Net Receipts.					
Year.	No. of Sudder Distilleries in existence at the close of the year.	No. of shops for the sale of spirits in English and Native distilleries at the close of the year.			No. of persons prosecuted for breach of the rules for the sale of spirits.		No. of persons convicted and sentenced to imprisonment for sale of spirits.	From license fees for the sale of spirits in English and Native distilleries at the close of the year.	FROM STILL-HEAD DUTY ON COUNTRY SPIRITS.				Fines and forfeitures.	Other items.	Total gross Receipts.	Salary of Superintendent and Abkaree comment.	Fixed Establishment District and Cantonment comment.	Compensation for closing of shops during passage of Troops.	Rewards paid to informers.	Contingencies.	Total Charge.				
		Whole-sale.	Re-tail.	...	...	...			...	25 per cent. below Proof.	50 per cent. below Proof.	Total.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
D. DISTRICT.	{ 1866-67. ... { 1867-68.	3	26	11	11	11	7	4	9,837	208	20	1,713	16,153	17,866	166	...	28,097	...	1,815	...	...	82	1,574	3,471	24,626
		3	26	1	10	10	33	23	11,684	323	55	5,329	13,709	19,094	369	...	31,475	...	1,977	...	20	207	312	2,516	28,959
Georgian.	{ 1866-67. ... { 1867-68.	4	26	...	...	...	2	2	1,493	...	10	381	553	893	...	...	2,386	...	1,210	...	3	84	5	1,302	1,084
		4	33	...	...	...	5	4	1,769	...	10	288	769	1,007	65	...	2,841	...	1,120	...	...	10	...	1,130	1,711
Kurnal.	{ 1866-67. ... { 1867-68.	3	9	...	...	...	4	6	3,105	128	349	982	3,089	4,420	38	...	7,691	...	1,375	...	124	...	163	1,682	6,029
		3	11	...	...	...	1	1	4,126	98	263	795	3,274	4,332	20	...	8,574	...	1,500	...	107	10	131	1,748	6,836
Total.	{ 1866-67. ... { 1867-68.	10	61	11	11	15	15	13	13,435	336	379	3,029	19,794	23,189	294	...	38,171	...	4,400	...	127	166	1,742	6,435	31,739
		10	70	1	13	13	39	28	17,579	424	329	6,412	17,632	24,433	434	...	42,800	...	4,597	...	127	227	443	5,394	37,496
Hisar.	{ 1866-67. ... { 1867-68.	3	6	...	...	...	2	1	704	64	558	583	893	2,024	5	...	2,797	...	1,123	...	...	...	13	1,135	1,662
		3	6	...	...	...	1	...	826	32	536	290	951	1,777	...	...	2,635	...	1,224	...	...	...	6	1,230	1,405
Rohtack.	{ 1866-67. ... { 1867-68.	1	7	...	...	...	1	1	699	...	2	124	912	1,038	...	...	1,737	...	616	...	...	...	17	633	1,104
		1	8	...	...	...	...	...	559	...	...	14	1,032	1,046	...	...	1,637	...	672	...	...	...	18	680	947
Sirsa.	{ 1866-67. ... { 1867-68.	2	4	...	...	...	...	...	297	...	20	149	605	774	...	...	1,071	...	506	...	...	...	45	551	520
		2	4	...	...	...	...	...	360	...	37	127	714	908	...	...	1,268	...	552	...	...	...	51	603	665
Total.	{ 1866-67. ... { 1867-68.	6	17	...	...	...	3	2	1,700	64	580	886	2,400	3,836	5	...	5,605	...	2,244	...	...	...	75	2,319	3,286
		6	18	...	...	...	2	...	1,745	64	573	431	2,727	3,731	...	...	5,840	...	2,449	...	...	...	75	2,523	3,017
Umbalga.	{ 1866-67. ... { 1867-68.	6	63	6	8	8	11	9	23,814	256	573	12,522	9,858	22,983	306	...	47,329	...	3,788	...	25	131	971	5,599	41,780
		6	58	7	7	7	28	19	23,718	224	582	4,032	16,642	21,206	286	...	45,439	...	4,132	...	...	...	507	4,639	40,800
Loodiana.	{ 1866-67. ... { 1867-68.	4	16	...	...	...	3	8	4,373	96	501	3,314	1,993	5,798	596	100	10,963	...	2,090	...	...	...	100	2,782	8,181
		4	18	...	...	...	15	14	5,178	64	840	3,534	2,574	6,448	147	112	11,949	...	2,230	...	...	...	81	2,513	9,486
Simla.	{ 1866-67. ... { 1867-68.	2	6	1	13	13	5	...	7,830	1,275	...	4,571	3,695	8,266	145	...	17,516	...	1,486	...	...	...	...	4,490	18,006
		2	6	1	13	13	...	...	10,538	2,505	...	5,237	3,972	9,209	149	...	22,401	...	1,500	...	...	...	...	1,509	20,902
Total.	{ 1866-67. ... { 1867-68.	12	84	9	23	23	27	17	86,017	1,627	1,074	20,407	15,536	37,017	1,047	100	75,808	...	7,363	...	3,030	713	1,071	12,871	62,987
		12	82	8	21	21	43	33	89,494	2,793	872	12,801	23,189	36,863	583	117	79,789	...	7,912	...	52	100	597	8,681	71,128

RAJPUTANA									
Jullundur, ... { 1866-67, 1867-68, ... }	4	25	...	7	32	24	7,936	240	4,241
Hoshiarpur, ... { 1866-67, 1867-68, ... }	4	20	...	...	18	15	8,287	...	3
Kangra, ... { 1866-67, 1867-68, ... }	5	106	...	2	52	39	5,912	64	45
Total, ... { 1866-67, 1867-68, ... }	13	151	...	9	102	78	16,135	304	4,289
Amritsar, ... { 1866-67, 1867-68, ... }	10	43	1	7	3	...	17,350	240	13,497
Swalkote, ... { 1866-67, 1867-68, ... }	9	25	...	5	3	2	11,509	128	...
Goordaspur, ... { 1866-67, 1867-68, ... }	4	28	...	5	4	4	5,391	160	780
Total, ... { 1866-67, 1867-68, ... }	23	96	1	17	10	6	31,450	528	14,259
Lahore, ... { 1866-67, 1867-68, ... }	8	72	...	18	19	14	29,441	536	28,563
Ferozepoor, ... { 1866-67, 1867-68, ... }	4	24	3	...	34	30	9,116	96	866
Gojranwalla, ... { 1866-67, 1867-68, ... }	7	33	...	...	1	1	4,132	...	163
Total, ... { 1866-67, 1867-68, ... }	19	129	3	18	51	45	42,680	632	29,592
Rawul Pindir, ... { 1866-67, 1867-68, ... }	3	22	...	17	7	3	23,542	394	90
Jhelum, ... { 1866-67, 1867-68, ... }	3	15	...	...	...	2	3,107	...	550
Gojrat, ... { 1866-67, 1867-68, ... }	1	16	...	...	...	4	1,390	...	51
Sialpore, ... { 1866-67, 1867-68, ... }	2	6	...	...	...	1	2,006	...	38
Total, ... { 1866-67, 1867-68, ... }	9	62	...	17	14	9	30,776	384	1,221
LAHORE									
Jullundur, ... { 1866-67, 1867-68, ... }	4	25	...	7	32	24	7,936	240	4,241
Hoshiarpur, ... { 1866-67, 1867-68, ... }	4	20	...	...	18	15	8,287	...	3
Kangra, ... { 1866-67, 1867-68, ... }	5	106	...	2	52	39	5,912	64	45
Total, ... { 1866-67, 1867-68, ... }	13	151	...	9	102	78	16,135	304	4,289
Amritsar, ... { 1866-67, 1867-68, ... }	10	43	1	7	3	...	17,350	240	13,497
Swalkote, ... { 1866-67, 1867-68, ... }	9	25	...	5	3	2	11,509	128	...
Goordaspur, ... { 1866-67, 1867-68, ... }	4	28	...	5	4	4	5,391	160	780
Total, ... { 1866-67, 1867-68, ... }	23	96	1	17	10	6	31,450	528	14,259
Lahore, ... { 1866-67, 1867-68, ... }	8	72	...	18	19	14	29,441	536	28,563
Ferozepoor, ... { 1866-67, 1867-68, ... }	4	24	3	...	34	30	9,116	96	866
Gojranwalla, ... { 1866-67, 1867-68, ... }	7	33	...	...	1	1	4,132	...	163
Total, ... { 1866-67, 1867-68, ... }	19	129	3	18	51	45	42,680	632	29,592
Rawul Pindir, ... { 1866-67, 1867-68, ... }	3	22	...	17	7	3	23,542	394	90
Jhelum, ... { 1866-67, 1867-68, ... }	3	15	...	...	...	2	3,107	...	550
Gojrat, ... { 1866-67, 1867-68, ... }	1	16	...	...	...	4	1,390	...	51
Sialpore, ... { 1866-67, 1867-68, ... }	2	6	...	...	...	1	2,006	...	38
Total, ... { 1866-67, 1867-68, ... }	9	62	...	17	14	9	30,776	384	1,221
RAJPUTANA									
Jullundur, ... { 1866-67, 1867-68, ... }	4	25	...	7	32	24	7,936	240	4,241
Hoshiarpur, ... { 1866-67, 1867-68, ... }	4	20	...	...	18	15	8,287	...	3
Kangra, ... { 1866-67, 1867-68, ... }	5	106	...	2	52	39	5,912	64	45
Total, ... { 1866-67, 1867-68, ... }	13	151	...	9	102	78	16,135	304	4,289
Amritsar, ... { 1866-67, 1867-68, ... }	10	43	1	7	3	...	17,350	240	13,497
Swalkote, ... { 1866-67, 1867-68, ... }	9	25	...	5	3	2	11,509	128	...
Goordaspur, ... { 1866-67, 1867-68, ... }	4	28	...	5	4	4	5,391	160	780
Total, ... { 1866-67, 1867-68, ... }	23	96	1	17	10	6	31,450	528	14,259
Lahore, ... { 1866-67, 1867-68, ... }	8	72	...	18	19	14	29,441	536	28,563
Ferozepoor, ... { 1866-67, 1867-68, ... }	4	24	3	...	34	30	9,116	96	866
Gojranwalla, ... { 1866-67, 1867-68, ... }	7	33	...	...	1	1	4,132	...	163
Total, ... { 1866-67, 1867-68, ... }	19	129	3	18	51	45	42,680	632	29,592
Rawul Pindir, ... { 1866-67, 1867-68, ... }	3	22	...	17	7	3	23,542	394	90
Jhelum, ... { 1866-67, 1867-68, ... }	3	15	...	...	...	2	3,107	...	550
Gojrat, ... { 1866-67, 1867-68, ... }	1	16	...	...	...	4	1,390	...	51
Sialpore, ... { 1866-67, 1867-68, ... }	2	6	...	...	...	1	2,006	...	38
Total, ... { 1866-67, 1867-68, ... }	9	62	...	17	14	9	30,776	384	1,221

STATEMENT No. IV.—(Concluded).

PARTICULARS AFFECTING THE ADMINISTRATION OF THE SALE OF SPIRITUOUS LIQUORS.																		
RECEIPTS.																		
DISTRICT.	Year.	No. of Duti-shops in existence at the close of the year.	No. of shops for the sale of spirits in extended of licence at the close of the year.	No. of persons of persons for the rules and regulations issued.	From licence fee for the licence of the liquor, imported in after the English method.	FROM STILL-HEAD DUTY ON COUNTRY SPIRITS.					Fines, fees and other items.	Total gross Receipts.	Salary of Superintendent District and Cantonment Abkaree.	Compensation for shops during passage of Troops.	Re-wards paid to informants.	Con-tributions Gen-eral.	Net Receipts.	
						Spirit, London Proof.	25 per cent. below Proof.	50 per cent. below Proof.	Total									
MOOLTAN.																		
Total, ...	1866-67, 1867-68,	11	141	139	6	8	2	2	2	2	2	2	2	2	2	2	2	2
Moontarguh, ...	1866-67, 1867-68,	2	11	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Montgomery, ...	1866-67, 1867-68,	4	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jhung, ...	1866-67, 1867-68,	2	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wooten, ...	1866-67, 1867-68,	3	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, ...	1866-67, 1867-68,	11	141	139	6	8	2	2	2	2	2	2	2	2	2	2	2	2
DERAJAT.																		
Total, ...	1866-67, 1867-68,	6	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bunoo, ...	1866-67, 1867-68,	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
D. G. Khan, ...	1866-67, 1867-68,	2	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
D. I. Khan, ...	1866-67, 1867-68,	3	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, ...	1866-67, 1867-68,	6	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Peshawar, ...	1866-67, 1867-68,	1	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kohat, ...	1866-67, 1867-68,	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Huzar, ...	1866-67, 1867-68,	2	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, ...	1866-67, 1867-68,	4	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL.																		
Total, ...	1866-67, 1867-68,	113	792	27	117	239	180	2,17,672	4,567	6,630	64,693	1,04,224	82,736	2,51,648	3,202	107	4,77,196	6,489

NO. V. A.

DRUGS AND OPUM.

NO. IV. A.

COMPARATIVE STATEMENT OF DEMANDS, RECEIPTS AND BALANCES OF INTOXICATING DRUGS AND OPIUM IN THE PUNJAB, FOR THE YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
DIVISION.	District.	Year.	Area under cultivation of Opium and paying an acreage duty.	No. of licensed Vendors, or licenses for the sale of Drugs.	No. of individuals prosecuted for breach of rules for Sale of Drugs.	No. convicted and punished.	DEMANDS AND RECEIPTS.										CHARGES.						BALANCES.					
							Demand.																					
							From an acreage duty on Opium.	From the monopoly of sale of Opium.	From the monopoly of sale of Drugs.	Total Demand.	Receipts from Opium and Drugs during the year.	From Fines, Fees and Forfeitures.	Other items.	Total Receipts for the year.	Receipts during the year on account of previous years.	Grand Total Receipts during the year.	Establishments, District & Cantonments.	Rewards paid to informers.	Contingencies.	Total Charges.	Net Receipts.	Balance of the year.	Previous years' arrears.	Total.	Recoverable.	Doubtful.	Nominal.	Irrecoverable.
DEHLY.	Dehly.	1866-67	...	42	17	4	14,376	7,188	21,564	21,564	21,564	30	...	21,594	...	21,594	...	24	...	...	24	21,570	...	...	1,968	1,968	...	...
	Dehly.	1867-68	...	42	9	3	15,506	7,753	23,259	23,259	21,281	16	...	21,307	...	21,307	...	6	...	...	8	21,299	...	...	1,968	1,968	...	...
	Georgoon.	1866-67	...	24	10	8	1,880	1,790	3,650	3,650	3,551	39	...	3,580	76	3,656	...	10	...	...	10	3,666	108	...	108	94	14	...
	Georgoon.	1867-68	...	24	9	7	2,250	2,024	4,274	4,274	4,186	43	...	4,209	94	4,303	...	...	...	...	...	4,303	78	...	78	73	...	5
KURNA.	Kurnal.	1866-67	...	17	9	6	6,172	3,284	9,436	9,436	8,485	43	...	8,538	...	8,528	...	...	...	...	...	8,528	951	...	951	106	151	951
	Kurnal.	1867-68	...	22	13	10	4,912	3,969	8,881	8,881	8,324	11	...	8,355	...	8,335	...	...	...	...	...	8,335	257	...	257	257	...	...
	Total.	1866-67	...	83	36	20	22,417	12,242	34,659	34,659	33,784	112	...	33,712	76	33,788	...	34	...	...	34	33,751	1,059	...	1,059	94	14	951
	Total.	1867-68	...	88	31	20	22,638	13,446	36,084	36,084	33,784	50	...	33,651	94	33,945	...	8	...	...	8	33,937	2,303	...	2,303	151	5	...
HISSAR.	Hissar.	1866-67	...	6	6	3	1,343	920	2,263	2,263	2,363	9	...	2,272	...	2,272	...	4	...	...	4	2,268	...	...	...	...	...	...
	Hissar.	1867-68	...	6	3	1	2,086	1,448	3,534	3,534	3,434	4	...	3,438	...	3,438	...	2	...	...	2	3,436	...	...	...	...	...	...
	Rohtuck.	1866-67	...	9	3	2	1,480	1,342	2,772	2,772	2,772	2	...	2,774	...	2,774	...	...	...	...	...	2,774	...	...	...	...	...	...
	Rohtuck.	1867-68	...	9	3	3	2,033	1,607	3,640	3,640	3,640	16	...	3,656	...	3,656	...	...	...	...	...	3,656	...	...	...	...	...	...
UMBALLA.	Simla.	1866-67	...	1	1	1	1,384	536	1,920	1,920	2,131	22	...	2,166	...	2,136	...	...	...	...	...	2,166	...	...	...	...	...	...
	Simla.	1867-68	...	1	3	1	1,384	413	1,646	1,646	1,646	3	...	1,649	...	1,649	...	...	...	...	...	1,649	...	...	...	...	...	...
	Total.	1866-67	...	15	10	5	4,337	2,812	7,149	7,149	7,163	33	...	7,202	...	7,202	...	4	...	...	4	7,198	...	...	...	...	...	...
	Total.	1867-68	...	15	9	5	5,242	3,284	8,720	8,720	8,720	23	...	8,743	...	8,743	...	2	...	...	2	8,741	...	...	...	...	...	...
UMBALLA.	Umballa.	1866-67	2,186	58	25	17	4,375	11,977	11,977	38,824	38,824	126	...	39,150	...	39,150	...	32	...	...	32	39,218	...	...	...	...	...	...
	Umballa.	1867-68	3,137	66	43	26	6,274	12,115	12,115	31,953	31,953	265	...	32,252	...	32,252	...	64	...	...	64	32,218	1,154	...	1,154	...	...	...
	Loediana.	1866-67	473	13	24	12	937	2,642	12,813	12,813	12,813	445	...	13,258	7	13,265	...	420	...	...	420	13,815	...	...	...	...	...	...
	Loediana.	1867-68	515	14	42	35	1,030	2,654	12,879	12,879	12,879	188	...	13,067	...	13,067	...	138	...	...	138	12,929	...	...	...	...	...	...
UMBALLA.	Simla.	1866-67	...	5	...	...	4,000	2,446	6,446	6,446	4,889	...	...	4,890	275	5,174	...	...	...	...	...	5,174	...	...	...	...	...	...
	Simla.	1867-68	...	5	...	...	3,580	3,340	7,900	7,900	6,063	...	...	6,065	...	6,065	...	...	...	...	...	6,065	...	...	...	...	...	...
	Total.	1866-67	2,666	76	49	29	5,332	25,191	17,063	47,586	46,068	571	...	46,667	252	46,899	...	452	...	...	452	46,437	1,560	...	1,560	...	...	...
	Total.	1867-68	3,652	85	85	58	7,304	27,473	19,000	53,790	50,867	423	...	51,284	...	51,284	...	202	...	...	202	51,182	2,919	...	2,919	...	...	...

RAWALPINDIE									
Julundur, ...	{ 1866-67, 1867-68, ... }	1,523 772	5 6 31 10	3,045 1,345	13,563 10,331	5,455 9,021	22,063 21,787	20,523 20,504	20,523 20,504
Hosharpore, ...	{ 1866-67, 1867-68, ... }	836 411	11 11	1,674 823	8,040 9,456	3,311 2,771	13,523 13,066	13,236 12,133	13,236 12,133
Kangra, ...	{ 1866-67, 1867-68, ... }	...	11 7 4 2	...	3,000 3,500	3,408 3,791	6,408 7,291	6,559 7,291	6,559 7,291
Total, ...	{ 1866-67, 1867-68, ... }	2,359 1,186	27 26 41 21	4,719 2,303	24,603 25,277	12,675 16,159	41,997 42,131	40,408 29,239	479 60
AMBITSUR									
Amritsar, ...	{ 1866-67, 1867-68, ... }	1,300 357	2 6 11 5	2,619 1,105	14,035 21,078	7,028 10,630	23,702 33,432	21,785 26,256	...
Sealkote, ...	{ 1866-67, 1867-68, ... }	412 412	3 3 4 3	1,190 826	3,338 2,997	7,077 6,994	11,805 9,817	11,526 9,545	98 25
Gurdaspore, ...	{ 1866-67, 1867-68, ... }	480 216	3 4	961 483	10,615 6,023	3,033 3,122	14,611 9,880	13,793 9,580	...
Total, ...	{ 1866-67, 1867-68, ... }	2,359 1,365	10 14 14 8	4,770 3,131	28,308 30,100	17,140 19,653	50,118 53,859	47,103 47,853	93 28
LAHORE									
Labore, ...	{ 1866-67, 1867-68, ... }	1,120 808	5 5 7 2	2,211 1,617	23,199 21,971	11,150 18,641	36,500 36,593	35,746 35,471	41 4
Ferozepore, ...	{ 1866-67, 1867-68, ... }	1,632 620	6 7 4 3	3,204 1,233	7,289 7,900	4,736 4,653	13,280 13,815	13,289 13,092	15 12
Gujranwala, ...	{ 1866-67, 1867-68, ... }	231 203	13 15 15 16	500 406	3,305 3,872	1,898 1,936	5,002 6,214	5,602 6,214	6 6
Total, ...	{ 1866-67, 1867-68, ... }	3,006 1,630	24 41 23 38	6,011 3,251	33,588 30,143	17,553 20,235	57,400 56,663	55,637 51,777	677 19
RAWALPINDIE									
Rawal Pindie, ...	{ 1866-67, 1867-68, ... }	...	1 15 9	...	10,140	20,900	20,900	16,131 639	...
Jhelum, ...	{ 1866-67, 1867-68, ... }	...	4 22 20	...	1,960	675	1,575	1,575	...
Gujrat, ...	{ 1866-67, 1867-68, ... }	815 389	3 3 47 30	...	1,116 1,308	1,073 1,276	2,104 2,584	2,104 2,584	...
Shahpur, ...	{ 1866-67, 1867-68, ... }	...	8 9	...	671 768	671 767	1,312 1,368	1,312 1,368	...
Total, ...	{ 1866-67, 1867-68, ... }	316 360	16 17 85 56	...	2,687 1,672	23,324 18,548	26,011 32,229	21,232 25,231	1,106 170

29	of	Irrecoverable.
1,22		

NO. V.

LICENSE TAX.

[illegible]

LAHORE																								
Lahore, ...	2	1,000	11	2,200	36	3,600	232	4,840	406	4,075	2,514	10,056	3,213	25,771	8	0	0	...	...	...	25,771	153	26	318
Ferozepoor, ...	1	500	...	...	24	2,400	66	1,320	228	2,280	4,244	16,980	4,563	23,480	5	2	1	...	...	...	23,480	371	...	390
Gujranwalla, ...	...	...	...	...	1	100	24	480	172	1,720	1,026	4,104	1,223	6,404	5	3	9	...	...	...	6,404	309	...	110
Total, ...	3	1,500	11	2,200	61	6,100	332	6,640	808	8,075	7,784	31,140	8,999	55,655	6	2	11	...	...	...	55,655	833	26	768
RAWAL PINDIE																								
Rawal Pindie, ...	...	...	2	400	10	1,000	74	1,480	291	2,910	3,562	14,248	3,939	20,038	5	9	6	1	2,000	...	20,038	26	3	390
Jhelum, ...	...	...	1	200	2	200	11	220	162	1,620	1,619	6,476	1,795	8,716	4	13	8	...	...	...	8,716	198	4	319
Goojrat, ...	...	...	...	...	1	100	48	960	225	2,250	1,383	5,352	1,607	8,642	5	6	1	...	...	...	8,642	44	...	270
Shahpoot, ...	...	...	...	...	...	...	23	560	104	1,040	1,175	4,700	1,307	6,300	5	2	11	...	...	...	6,300	249	...	122
Total, ...	...	...	3	600	13	1,300	161	3,220	782	7,820	7,689	30,736	8,648	43,696	5	0	10	1	2,000	...	43,696	617	7	1,091
MOOLTAN																								
Mooltan, ...	...	...	1	200	12	1,200	172	3,440	392	3,920	3,821	15,284	4,398	24,044	5	7	6	...	...	...	24,044	141	39	377
Jhang, ...	...	...	...	...	...	...	39	780	273	2,730	2,371	9,084	2,583	12,594	4	11	0	...	...	...	12,594	827	...	200
Montgomery, ...	...	...	...	...	2	200	35	700	155	1,550	1,498	5,992	1,690	8,442	5	0	0	...	...	...	8,442	11	...	300
Mozangurh, ...	...	...	...	...	...	...	49	980	176	1,760	1,181	4,724	1,406	7,464	5	4	11	...	...	...	7,464	98	6	143
Total, ...	...	...	1	200	14	1,400	295	5,900	996	9,960	8,771	35,084	10,077	52,844	5	3	5	...	...	...	52,844	1,077	45	1,020
DERAJAT																								
D. I. Khan, ...	...	...	...	...	...	...	38	760	125	1,250	1,044	4,176	1,207	6,186	5	2	0	...	...	...	6,186	...	...	320
D. G. Khan, ...	...	...	...	...	...	...	16	320	61	610	831	3,324	908	4,254	4	10	11	...	...	...	4,254	80	6	290
Bunnoo, ...	...	...	...	...	3	300	39	780	219	2,190	1,401	5,604	1,662	8,874	5	5	3	...	...	...	8,874	397	...	200
Total, ...	...	...	...	...	3	300	93	1,860	403	4,050	3,276	13,104	3,777	19,314	5	1	9	...	...	...	19,314	477	6	810
PESHAWUR																								
Peshawur, ...	...	...	...	...	8	800	46	920	120	1,200	1,619	6,476	1,823	9,696	5	5	1	...	...	...	9,696	164	...	109
Kohat, ...	...	...	...	...	...	...	2	40	16	160	182	728	200	928	4	10	2	...	...	...	928	65	...	160
Hazara, ...	...	...	...	...	2	200	9	180	53	550	234	936	300	1,866	6	3	6	...	...	...	1,866	29	...	160
Total, ...	...	...	...	...	10	1,000	57	1,140	221	2,210	2,035	8,140	2,323	12,480	5	6	0	...	...	...	12,480	258	...	429
GRAND TOTAL,	10	5,000	39	7,800	221	22,120	2,504	50,078	7,992	79,971	59,482	2,38,042	70,248	4,03,011	5	11	9	3	6,000	...	4,03,011	6,065	626	8,028
Add.—Deductions from Official Salaries, ...										45,400										45,400				
Total tax levied, ...										4,58,411										4,58,411				

NO. VI. TO VI. D.
CUSTOMS AND SALT.

COMPARATIVE STATEMENT OF CUSTOMS AND SALT RECEIPTS AND EXPEN

1	2	3	4	5	6	7	8	9	10	11	
DIVISION.	DISTRICT.	Year.	RECEIPTS, INCLUDING DOUBLE DUTY.				DISBURSEMENTS.				
			Duty on Salt.	Duty on Sugar.		Miscellaneous.	Total.	Officers and Establishment.	Percentage to Muliks and Lumberdars.	Contingent expenditure.	Total.
				Refined.	Unrefined.						
DELHI.	Delhi, ...	1866-67	24,17,659	2,08,291	1,78,305	3,668	28,07,923	1,26,872	...	10,023	1,36,895
		1867-68	26,89,113	3,55,197	2,46,514	6,724	32,07,548	1,40,243	...	19,207	1,59,450
	Hansi, ...	1866-67	13,98,812	1,61,966	86,042	1,802	16,48,622	72,731	...	3,757	76,488
		1867-68	15,44,361	2,07,707	71,992	913	18,24,973	81,953	...	6,493	88,446
	Sirsa, ...	1866-67	17,953	33,085	59,215	1,200	1,11,462	78,968	...	2,818	81,781
		1867-68	21,576	36,447	45,222	1,919	1,05,164	86,803	...	6,213	93,016
	Total, ...	1866-67	38,34,424	4,03,342	3,23,562	6,679	45,68,007	2,78,571	...	16,593	2,95,164
		1867-68	42,05,050	5,09,351	3,23,728	9,556	51,37,685	3,08,999	...	31,913	3,40,912
RAWUL PINDEE.	Salt Range, ...	1866-67	35,25,375	...	...	172	35,25,547	1,03,120	...	49,230	1,52,350
		1867-68	35,89,321	...	...	291	35,89,612	1,10,807	...	56,028	1,66,835
	Indus Preventive Line, ...	1866-67	...	...	...	277	277	49,242	...	...	49,242
		1867-68	...	...	...	285	285	54,001	...	...	54,001
	Total, ...	1866-67	35,25,375	...	...	440	35,25,824	1,52,362	...	49,230	2,01,592
		1867-68	35,89,321	...	...	576	35,89,897	1,64,808	...	56,028	2,20,836
PESHAWAR.	Kohat Salt Mines, ...	1866-67	83,305	...	...	1	83,306	17,556	9,506	...	27,062
		1867-68	83,135	...	...	...	83,135	17,556	9,987	...	27,543
MOOLTAN.	Kuhror, ...	1866-67	...	6,720	8,857	185	15,762	76,203	...	2,276	78,479
		1867-68	...	6,043	7,302	128	13,478	85,450	...	3,085	88,535
DERAJAT. HISSAR. DELHI.	Goorgaon, ...	1866-67	40,159	...	...	...	40,159	...	...	...	...
		1867-68	35,362	...	...	...	35,362	...	...	...	...
	Rohtuk, ...	1866-67	2,885	...	...	...	2,885	...	...	...	...
		1867-68	2,734	...	...	...	2,734	...	...	...	...
	Dera Ghazee Khan, ...	1866-67	...	...	...	...	...	...	...	...	...
		1867-68	...	...	...	...	...	...	...	...	...
	Total, ...	1866-67	43,044	...	...	...	43,044	...	...	...	...
		1867-68	38,096	...	...	...	38,096	...	...	...	...
GRAND TOTAL, ...	1866-67	74,86,148	4,10,062	3,32,419	7,314	82,35,943	5,24,692	9,506	68,099	6,02,297	
	1867-68	79,15,602	6,05,394	3,31,030	10,260	88,62,286	5,76,813	9,987	91,026	6,77,926	

DEFURE IN THE PUNJAB PROVINCE FOR THE YEARS 1866-67 AND 1867-68.

12	13	14	15	16	17	18	19		20		21	22			
SMUGGLING.							SALTPETRE.				Per-centage of expen-diture to gross receipts.	REMARKS.			
Re-wards to in-form-ers and cap-tors.	Quan-tity of smug-gled salt seized.	Quan-tity of smug-gled sugar seized.	Num-ber of smug-gl-ers appre-hended and made over for trial.	Num-ber con-victed and pun-ished.	Num-ber not con-victed and releas-ed.	Num-ber re-sult of whose trial by Civil Officers was not known.	Within the Customs line juris-diction.		Beyond the Preventive Line juris-diction.						
							No. of pans at work.	Quan-tity of salt des-troyed.	No. of pans at work.	Quan-tity of salt des-troyed.					
3,671	82	50	74	64	10	...	3	...	...	...	4-14-0	}	Length of line.	No. of Patrols.	No. of Asst. Patrols.
6,229	90	37	69	62	7	...	5	...	...	...	4-15-6		96½	7	6
468	77	13	17	15	2	...	7	...	4	...	4-10-2	}	68½	4	2
414	50	10	10	9	1	..	...	...	...	...	4-18-6		123	4	6
1,117	139	1	25	14	11	...	...	...	...	...	73-6-0	}	288	15	14
1,009	151	2	9	7	2	...	...	...	...	...	88-7-2		282	3	6
5,256	298	64	116	93	23	...	10	...	4	...	6-7-4	}	282	7	10
7,652	291	49	88	78	10	...	5	...	...	...	6-10-2		No. regular cordon.	4	4
68	29	...	15	11	4	...	...	...	...	...	4-4-10	}	282	3	6
107	13	...	7	4	2	1	...	...	...	...	4-10-4		282	7	10
934	101	...	154	112	9	33	...	...	...	...	...	}	282	3	6
649	93	...	82	54	9	19	...	...	...	...	...		282	7	10
1,002	130	...	169	123	13	33	...	...	...	...	5-11-2	}	282	7	10
756	105	...	89	58	11	20	...	...	...	...	6-2-5		No. regular cordon.	4	4
1	2	...	7	1	6	...	...	...	...	...	32-7-9	}	282	7	10
...	12	...	11	9	2	...	...	...	...	...	33-2-4		No. regular cordon.	4	4
140	...	54	3	3	...	...	10	71	67	435	...	}	282	7	10
109	...	71	9	6	3	..	4	27	26	186	...		No. regular cordon.	4	4
...	6	...	10	10	...	...	...	...	...	...	...	}	282	7	10
3	1	...	3	3	...	...	...	...	...	...	...		No. regular cordon.	4	4
...	...	...	...	...	...	...	...	...	...	...	...	}	282	7	10
...	...	...	...	...	...	...	...	...	...	...	...		No. regular cordon.	4	4
...	...	...	...	...	...	...	...	...	...	...	...	}	282	7	10
...	...	...	...	...	...	...	...	...	...	...	...		No. regular cordon.	4	4
...	6	...	10	10	...	...	...	...	...	...	...	}	282	7	10
3	1	...	3	3	...	...	...	...	...	...	...		No. regular cordon.	4	4
6,408	436	118	305	230	42	33	20	71	71	435	7-5-0	}	282	7	10
8,520	409	120	200	154	26	20	0	27	26	186	7-10-4		No. regular cordon.	4	4

* Of the demand for 1866-67, Rs. 2,181 were realized in 1867-68. The demand for this year is Rs. 3,000, the payment of which has been suspended, owing to the new contractor having been obliged to take up last year's contract also; the old contractor having failed in his engagement.

* Of the demand for 1866-67, Rs. 2,181 were realized in 1867-68. The demand for this year is Rs. 3,000, the payment of which has been sus-pended, owing to the new contrac-tor having been obliged to take up last year's contract also ; the old contractor having failed in his en-gagement.

NO. VII.

COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURE OF THE CANAL DEPARTMENT PUNJAB PROPER, DURING THE YEAR 1867-68, AS COMPARED WITH 1866-67.

1	2	3	4	5	6	7	8	9	10	11	12	13
NAME OF CANAL.	Year.	Canal water-rent.	RECEIPTS.		Increased Land Assessment.	Original works, or, additions and improvements, in or about there-to.	Repairs and Contingent Expenditure.	Officers and Establishments.	Military allowance to Officers.	Paid for Houses, Treasuries, on land taken up, &c.	Total Disbursements.	REMARKS.
			Receipts from water-mills and miscellaneous.	Total Receipts.								
Chief Engineer Irrigation Works, ... {	1866-67, ... {	1,250	20,534	3,230	...	25,014	NOTE.—The entries for 1866-67 were merely approximate. The figures now shown have been taken from booked accounts and may be accepted as correct.
1867-68, ... {	1867-68, ... {	...	...	...	...	...	1,642	22,523	6,919	...	31,084
Superintending Engineer Western Circle, ... {	1866-67, ... {	...	...	...	...	...	521	14,590	3,230	...	18,041
1867-68, ... {	1867-68, ... {	...	...	...	...	...	718	17,533	4,693	...	22,919
Superintending Engineer Eastern Circle, ... {	1866-67, ... {	...	...	...	...	...	259	10,151	7,049	...	23,459
1867-68, ... {	1867-68, ... {	...	...	...	...	...	133	13,944	7,690	...	21,767
Barce Doab Canal, ... {	1866-67, ... {	4,65,457	25,795	4,91,252	78,534	1,03,221	1,52,418	1,41,790	20,914	615	4,15,988	
1867-68, ... {	1867-68, ... {	4,43,565	39,307	4,82,962	78,554	78,425	2,33,790	1,33,456	17,798	...	4,63,459	
Madhopore Workshops, ... {	1866-67, ... {	...	...	...	...	4,761	693	12,964	1,162	...	19,585
1867-68, ... {	1867-68, ... {	...	...	...	...	23,915	2,272	18,534	1,08	...	47,989
Upper Sutlej Inundation Canals, ... {	1866-67, ... {	44,532	2,301	46,833	2,41,411	30,698	21,458	11,076	...	...	63,232
1867-68, ... {	1867-68, ... {	48,372	2,517	50,889	2,41,411	23,619	27,985	19,026	...	...	72,682
Lower Sutlej and Chenab, ... {	1866-67, ... {	...	4,206	4,296	...	23,339	5,498	32,511	...	677	64,075	
1867-68, ... {	1867-68, ... {	1,534	18,113	19,667	...	3,990	2,051	30,144	...	69	86,254	
Sutlej Canal, ... {	1866-67, ... {	...	...	...	...	...	...	...	...	...	...
1867-68, ... {	1867-68, ... {	5,120	...	5,120	...	1,033	418	12,426	3,250	...	17,127	
Judus Inundation Canals, ... {	1866-67, ... {	32	1,961	1,993	80,938	876	36,324	17,689	...	...	54,889
1867-68, ... {	1867-68, ... {	108	383	491	80,938	3,725	59,135	20,147	...	...	83,007
Western Jumna Canals, ... {	1866-67, ... {	5,25,557	48,091	5,73,648	3,86,234	7,338	94,748	94,765	6,063	1,702	2,05,291	
1867-68, ... {	1867-68, ... {	9,43,688	40,064	9,83,752	3,83,234	23,394	1,06,833	1,23,662	6,317	...	2,60,766	
Total, ... {	1866-67, ... {	10,35,578	82,444	11,18,022	7,89,117	1,69,283	3,13,174	3,61,770	42,233	2,994	8,89,504	
1867-68, ... {	1867-68, ... {	14,42,407	1,00,444	15,42,851	7,89,117	1,62,601	4,34,997	4,11,395	47,970	121	10,57,084	

NO. VIII.

STAMPS.

STATEMENT OF STAMP RECEIPTS AND CHARGES

1	2	3	4	5	6	7	8	9
DIVISION.	DISTRICT.	VALUE AND NATURE OF STAMPS SOLD OR ISSUED FOR CASH.					STAMP	
		Foreign Bill and Share Transfer Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange or Hoon-dees.	Judicial Stamps.	TOTAL.	Stamp duty realized under Sec. XV by Dy. Commr. including cash recd. for blank forms stamped by Finl. Comr. under Circular 4 of 1863.	Penalties realised under Section XV by Deputy Commr.
DEHLY.	Dehli,	2,074	2,313	11,109	92,757	1,08,253	...	...
	Goorgaon,	56	253	508	27,882	28,699	...	...
	Kurnaul, ... ..	...	313	385	32,392	33,090	25	117
	Total, ...	2,130	2,879	12,002	1,53,031	1,70,042	25	117
HISSAR.	Hissar,	1	263	8,325	28,977	37,568	...	...
	Rohtuk, ... ..	...	140	183	19,892	20,025	18	102
	Sirsa, ... ..	...	221	1,218	11,697	13,036	4	12
	Total, ...	1	624	9,736	60,266	70,627	22	114
UMBAL-LA.	Umballa,	83	2,118	1,099	76,505	79,800	33	10
	Loodiana, ... ..	...	679	539	62,547	63,765	8	24
	Simla,	86	2,256	888	26,755	29,985	2,995	...
	Total, ...	169	5,048	2,526	1,65,807	1,73,550	3,036	34
JULLUNDHUR.	Jullundur, ... ..	...	690	702	1,06,142	1,07,534	2	37
	Hoshiarpoor, ... ..	...	598	419	1,00,328	1,01,345	...	...
	Kangra, ... ..	...	472	238	86,783	37,493	53	395
	Total, ...	...	1,760	1,359	2,43,253	2,46,372	55	432
AMRITSUR.	Amritsur,	636	1,355	8,406	1,22,759	1,33,156	...	2
	Sealkote,	20	678	377	76,369	77,444	...	...
	Goordaspoor, ... ..	...	441	121	34,732	35,294	...	3
	Total, ...	656	2,474	8,904	2,33,860	2,45,894	...	5
LAHORE.	Lahore,	136	3,165	5,906	1,63,130	1,72,397	5,732	...
	Ferozepoor, ... ..	...	752	8,784	49,912	59,448	...	...
	Goojranwalla, ... ..	...	401	59	51,939	52,399	52	490
	Total, ...	136	4,318	14,809	2,64,981	2,84,244	5,784	490
RAWAL-PINDEE.	Rawul Pindia, ... ..	...	1,614	1,217	57,758	60,589	...	5
	Jhelum,	83	252	1,074	32,281	33,640	2	45
	Goojrat, ... ..	...	312	117	44,086	44,515	...	...
	Total, ...	83	2,303	2,650	1,69,986	1,74,972	2	66
MOOLTAN.	Mooltan, ... ..	...	1,065	2,805	48,949	52,819	11	76
	Jhung, ... ..	...	115	145	25,978	26,253	4	80
	Montgomery, ... ..	...	128	12	21,451	21,589	...	...
	Total, ...	...	1,456	2,995	1,29,588	1,34,039	15	156
DERAJAT.	Dera Ismail Khan, ... ..	...	281	549	43,096	43,926	...	3
	Dera Ghazee Khan, ... ..	...	227	539	25,409	26,175	...	...
	Bunnuo, ... ..	...	163	198	34,428	34,789	4	94
	Total, ...	...	671	1,286	1,02,933	1,04,890	4	97
PESHAWUR.	Peshawur, ... ..	...	1,048	1,503	65,204	70,758	...	...
	Kohat, ... ..	...	126	437	4,649	4,813	1	14
	Hazara, ... ..	...	165	86	12,771	13,023	...	...
	Total, ...	...	1,339	2,026	85,624	88,599	1	14
	GRAND TOTAL, ...	3,125	22,872	58,293	16,08,329	16,93,619	8,944	1,524

VIII.

IN THE PUNJAB, DURING THE YEAR 1867-68.

10	11	12	13	14	15	16	17	18	19	20	21	22	23
DUTY AND PENALTIES.					Miscellaneous receipts.	Recoveries on account of Pauper Suits.	Total receipts from all sources, Columns 7, 14, 15 and 16.	CHARGES ON ACCOUNT DISCOUNT.					
Stamps duty realized under Section XVII by Civil Courts.	Penalties realized under Section XVII by Civil Courts.	Amount of stamp duty and adjudication fees realized under Sec. XIX.	Amount realized for cost of paper, of new stamps granted in lieu of damaged ones under Sec. I.	TOTAL.				On sale of Foreign Bill and Share Transfer Adhesive Stamps.	On sale of Adhesive or Receipt Stamps.	On sale of Bills of Exchange or Hoon-dees.	On sale of Judicial Stamps.	Commission paid to Sheriff in Pauper Suits.	TOTAL.
21	357	...	6	384	277	467	1,09,381	126	148	694	3,030	9	4,007
...	...	...	...	...	5	133	28,837	3	16	31	925	3	978
3	63	...	...	208	58	35	33,391	...	17	18	1,162	...	1,197
24	420	...	6	592	340	635	1,71,609	129	181	743	5,117	12	6,182
2	...	...	...	2	5	16	37,589	...	16	520	1,024	...	1,560
2	30	...	...	152	68	147	20,392	...	9	12	789	2	812
...	...	...	...	16	18	...	13,070	...	14	76	433	...	523
4	30	...	...	170	91	163	71,051	...	39	608	2,246	2	2,895
27	555	...	...	625	81	...	80,506	5	132	69	2,916	...	3,122
8	158	...	...	198	...	57	64,020	...	42	34	2,345	...	2,421
4	67	...	...	3,066	70	...	33,121	6	141	54	713	...	914
39	780	...	...	3,980	151	57	1,77,647	11	315	167	5,974	...	6,457
58	359	...	...	456	52	415	1,08,457	...	43	44	4,201	7	4,295
...	7	...	1	8	123	...	1,01,476	...	26	37	4,036	...	4,099
...	114	...	...	562	...	326	38,381	...	29	14	1,580	6	1,629
58	480	...	1	1,026	175	741	2,48,314	...	98	95	9,817	13	10,023
58	465	...	...	525	19	62	1,33,762	40	84	526	4,698	1	5,349
5	107	...	...	112	4	34	77,594	1	42	23	3,260	...	3,326
...	148	...	1	152	37	59	35,542	...	27	6	1,426	...	1,458
63	720	...	1	789	60	155	2,46,898	41	153	554	9,384	1	10,133
62	655	236	...	6,685	29	...	1,79,111	5	198	366	5,232	...	5,801
6	151	...	...	157	9	50	59,664	...	46	549	1,877	1	2,473
9	190	...	...	741	...	...	63,140	...	25	4	2,096	...	2,125
77	996	236	...	7,583	38	50	2,91,915	5	260	919	9,205	1	10,399
6	76	...	1	88	36	...	60,719	...	99	74	2,337	...	2,510
1	10	...	...	58	8	77	33,783	1	25	57	1,149	1	1,233
...	...	...	...	...	11	...	44,528	...	19	7	1,932	...	1,958
341	...	...	...	356	14	...	36,598	...	8	15	1,532	...	1,555
348	86	...	1	502	69	77	1,75,620	1	151	153	6,950	1	7,256
4	84	...	...	175	54	...	53,048	...	67	175	1,797	...	2,033
3	66	...	...	143	...	17	26,393	...	7	9	1,137	...	1,158
12	167	...	...	169	...	...	21,758	...	8	1	800	...	809
2	5	...	...	7	18	...	33,423	...	9	2	1,436	...	1,447
21	302	...	...	494	72	17	1,84,622	...	91	187	5,170	...	5,448
288	171	46	...	508	...	...	44,434	...	18	34	1,868	...	1,920
...	...	...	...	...	...	...	26,175	...	14	33	1,220	...	1,267
...	60	...	...	158	...	22	34,969	...	10	12	1,414	...	1,436
288	231	46	...	666	...	22	1,05,578	...	42	79	4,502	...	4,623
5	169	...	1	176	45	...	70,976	...	61	84	2,060	...	2,205
...	...	...	...	15	...	5	5,232	...	13	20	202	...	235
...	87	...	...	95	13	...	13,130	...	10	5	606	...	621
14	256	...	1	286	58	5	89,338	...	84	109	2,868	...	3,061
936	4,301	282	10	15,997	1,054	122	17,12,592	187	1,423	3,604	61,233	30	66,477

DIVISION.	DISTRICT.	24	25	26	27	28	29	30	31	32	33
		REFUNDS AND MISCELLANEOUS CHARGES.							NET RECEIPTS OF		
		Refund of penalties under clause 6, Sec. XV, and cl. 2, Sec. XVII.	Refund of stamp duty on plaints under Sec. XXVI.	Refund of value of damaged stamps under cl. 3, Sec. L.	Refund of value of stamps returned by vendors, under Section. XLIX.	Refund of stamp duty on Appeal Certificates, under Note F., Schedule B.	Miscellaneous charges.	TOTAL.	Foreign Bill and Share Transfer Adhesive Stamps.	Adhesive or Receipts Stamps.	Bill of Exchange or Hoon-dees.
DEHLI.	Dehli, ... ..	...	2,204	4	341	1,791	470	4,810	1,948	2,165	10,415
	Georgaon, ... ..	...	399	...	...	237	130	766	53	237	477
	Karnaul, ... ..	...	553	48	...	609	322	1,432	...	296	367
	Total, ... ..	...	3,156	52	341	2,537	922	7,008	2,001	2,698	11,259
HISSAR.	Hissar, ... ..	...	851	...	...	335	125	1,331	1	247	7,805
	Rohtak, ... ..	...	318	...	...	602	920	920	...	131	181
	Sirsa, ... ..	...	41	...	...	296	55	392	...	207	1,142
	Total, ... ..	...	1,210	...	...	1,233	180	2,643	1	585	9,128
UMBALLA.	Umballa, ... ..	...	411	371	...	1,583	558	2,923	78	1,981	1,030
	Loodiana, ... ..	...	917	...	...	1,414	446	2,777	...	637	505
	Simla, ... ..	...	417	464	...	1,549	166	2,596	80	2,115	834
	Total, ... ..	...	1,745	835	...	4,546	1,170	8,296	158	4,733	2,369
JULIANDHUR.	Jullundur, ... ..	...	1,111	3	...	964	972	3,050	...	647	658
	Hoshiarpore, ... ..	...	1,689	1	...	640	1,316	3,646	...	572	392
	Kangra, ... ..	...	785	21	...	200	...	1,006	...	443	224
	Total, ... ..	...	3,585	25	...	1,804	2,288	7,702	...	1,662	1,264
AMRITSUR.	Amritsur,	1,200	1,214	289	...	1,327	1,117	5,147	596	1,271	7,880
	Sealkote, ... ..	...	572	61	...	1,082	1,129	2,844	19	636	354
	Goordaspore, ... ..	...	95	...	...	409	...	504	...	414	116
	Total,	1,200	1,881	350	...	2,818	2,246	8,495	615	2,321	8,350
LAHORE.	Lahore, ... ..	...	1,683	2,325	...	1,539	493	6,040	131	2,967	5,600
	Ferozepore, ... ..	...	480	...	14	628	...	1,122	...	706	8,235
	Goojranwalla, ... ..	...	48	4	...	377	...	429	...	376	55
	Total, ... ..	...	2,211	2,329	14	2,544	493	7,591	131	4,049	13,890
RAWUL-PINDIEE.	Rawul Pindiee, ... ..	...	220	345	...	359	517	1,441	...	1,515	1,143
	Jhelum, ... ..	...	221	...	...	715	...	938	32	227	1,017
	Goojrat, ... ..	...	225	...	...	110	...	335	...	293	110
	Shahpore, ... ..	...	443	...	...	160	182	785	...	117	227
	Total, ... ..	...	1,109	345	...	1,344	699	3,497	32	2,152	2,497
MOOLTAN.	Mooltan, ... ..	...	394	25	...	459	93	971	...	998	2,630
	Jhung, ... ..	...	81	...	...	426	...	507	...	108	136
	Montgomery, ... ..	...	54	...	...	260	265	579	...	118	11
	Moozuifergurh, ... ..	...	124	...	...	207	619	950	...	141	31
	Total, ... ..	...	653	25	...	1,352	977	3,007	...	1,365	2,808
DERAJAT.	Dera Ismail Khan, ... ..	...	263	...	...	689	364	1,326	...	263	515
	Dera Ghazee Khan, ... ..	...	197	...	...	...	...	197	...	213	506
	Bunnoo, ... ..	...	...	31	...	538	...	569	...	153	186
	Total, ... ..	...	460	31	...	1,227	364	2,092	...	629	1,207
PESHAWUR.	Peshawur, ... ..	...	1,888	68	...	626	...	2,582	...	987	1,419
	Kohat, ... ..	...	33	4	...	...	56	98	...	112	417
	Hazara, ... ..	...	48	...	...	214	...	262	...	155	81
	Total, ... ..	...	1,974	72	...	840	56	2,942	...	1,254	1,917
GRAND TOTAL, ...		1,200	17,984	4,064	357	20,275	8,395	53,273	2,923	21,445	54,689

VIII.—(Concluded).

34	35	36	37	38	39	40	41	42	43	44	45	46	47
CURRENT YEAR.		NET RECEIPTS FOR LAST YEAR.						Total charges, columns 23 & 30.	Net amount from all sources credited to Govt., column 17, minus column 41.	Number of official vendors.	Number of non-official vendors.	Number of persons who have been punished during the year for wilful breach of the Stamp Act.	Number of persons who have received rewards under Section LV of the Act, and amount disbursed on this account.
Judicial Stamps.	TOTAL.	Foreign Bill and Share Transfer Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange or Hoon-does.	Judicial Stamps.	TOTAL.							
												No. Rs.	
89,727	1,04,255	1,208	1,887	8,278	75,164	86,537	8,817	1,00,564	3	22	22	...	...
26,957	27,724	6	234	237	18,280	18,727	1,744	27,093	5	7	8	...	...
31,230	31,893	...	281	453	23,461	24,195	2,629	30,762	4	25	274	40	627
1,47,914	1,63,872	1,214	2,372	8,968	1,16,905	1,29,459	13,190	1,58,419	12	54	304	40	627
27,953	36,006	170	301	7,131	19,029	26,631	2,891	34,698	6	17	10	2	6
18,903	19,215	...	85	93	16,629	16,807	1,732	18,660	4	...	...	1	...
11,164	12,513	...	272	1,038	9,353	10,663	915	12,155	3	14	2	...	...
58,020	67,734	170	658	8,262	45,011	54,101	5,538	65,513	13	31	12	3	7
73,589	76,678	39	1,763	1,229	57,708	60,739	6,045	74,461	7	35	33	...	...
60,202	61,844	...	561	518	43,880	44,959	5,198	58,822	6	88	57	...	...
20,042	29,071	76	1,721	594	22,358	24,749	3,510	29,811	5	2	7	...	...
1,59,833	1,67,093	115	4,045	2,341	1,23,946	1,30,447	14,753	1,62,894	18	125	97	...	...
1,01,941	1,03,246	...	775	816	74,682	76,273	7,345	1,01,112	4	72	82	10	89
96,292	97,246	...	281	471	74,379	75,131	7,745	93,731	4	72	119	3	37
35,203	35,870	...	305	243	28,034	28,582	2,635	35,746	5	55	56	...	...
2,33,436	2,36,362	...	1,361	1,530	1,77,095	1,79,986	17,725	2,30,589	13	199	257	13	126
1,18,061	1,27,808	659	1,022	5,313	88,407	95,401	10,496	1,23,266	5	56	118	...	...
73,109	74,118	42	664	341	46,220	47,267	6,170	71,424	7	71	80	11	159
33,306	33,836	...	399	57	43,676	44,132	1,962	33,580	3	22	18	...	...
2,24,476	2,35,762	701	2,085	5,711	1,78,303	1,86,800	18,628	2,28,270	15	149	216	11	159
1,57,898	1,66,596	169	2,661	3,980	97,040	1,03,850	11,841	1,67,270	11	44	17	...	...
48,035	56,976	...	392	3,581	34,795	38,768	3,595	56,069	5	39	...	...	...
49,843	50,274	...	219	218	39,975	40,412	2,554	50,586	7	20	...	...	...
2,55,776	2,73,846	169	3,272	7,779	1,71,810	1,83,030	17,990	2,73,925	23	103	17	...	...
* 55,075	57,733	50	1,275	1,085	42,508	44,918	3,951	56,762	8	82	61	...	...
31,132	32,408	14	224	1,281	20,304	21,825	2,169	31,614	5	61	51	...	...
42,154	42,557	...	609	104	28,379	29,092	2,293	42,233	4	72	...	...	...
34,329	34,673	...	129	309	23,470	23,908	2,340	34,258	8	12	27	...	...
1,62,690	1,67,371	64	2,237	2,779	1,14,661	1,19,741	10,753	1,64,867	25	227	139	...	...
47,152	50,780	...	954	3,227	35,428	39,609	3,010	50,038	7	8	55	...	...
24,896	25,080	...	66	107	21,534	21,707	1,660	24,733	4	19	8	...	...
20,651	20,780	...	122	62	13,820	14,004	1,388	20,370	8	62	43	...	...
31,779	31,951	...	75	22	26,574	26,671	2,397	31,026	3	21	5	...	...
1,24,418	1,28,591	...	1,217	3,418	97,356	1,01,991	8,455	1,26,167	22	110	111	...	...
41,228	42,006	...	215	440	32,107	32,762	3,246	41,188	5	32	8	...	...
24,189	24,908	...	212	398	21,910	22,520	1,464	24,711	5	7	...	...	...
33,014	33,353	...	277	226	25,430	25,933	2,005	32,964	6	73	21	...	...
98,431	1,00,267	...	704	1,064	79,447	81,215	6,715	98,863	16	112	29	...	...
66,144	68,550	...	881	1,828	42,437	45,146	4,787	66,189	13	...	4	...	...
4,448	4,977	...	123	87	3,662	3,872	333	4,899	2	5	3	...	...
12,165	12,401	...	187	222	10,140	10,549	883	12,247	3	6	19	...	...
82,757	85,928	...	1,191	2,137	56,239	59,567	6,003	83,335	18	11	26	...	...
15,47,751	16,26,826	2,433	19,142	43,989	11,60,773	12,26,337	1,19,750	15,92,842	175	1,121	1,208	67	919

**STATEMENT OF COLLECTIONS OF STAMP DUTY IN PAUPER SUITS IN THE
PUNJAB, DURING THE YEAR 1867-68.**

1	2	3	4	5	6	7	8	9	10	11
DIVISION.	DISTRICT.	Balance at the close of last year.	Balance since ascertained.	Total columns 3 and 4.	Amount realized in the year.	Amount erased under Commissioner's sanction during the year.	Amount of commission paid to Sheriff.	Total Columns 6, 7 & 8.	Balance remaining due.	REMARKS.
DEHLI.	Dehli, ...	* 6,218	3,416	9,634	458	150	9	617	9,017	* The balance (6122) shown last year was incorrect. The correct amount is now shown.
	Goorgaon, ...	469	51	520	130	...	3	133	387	
	Kurnaul, ...	1,926	2,534	4,460	35	...	...	35	4,425
	Total, ...	8,613	6,001	14,614	623	150	12	785	13,829	
HISSAR.	Hissar, ...	195	...	195	16	...	...	16	179
	Rohtuk, ...	...	147	147	145	...	2	147	...
	Sirsa, ...	...	...	...	...	...	...	...	...
	Total, ...	195	147	342	161	...	2	163	179	
UMBALLA.	Umballa, ...	328	699	1,027	...	...	...	...	1,027
	Loodiana, ...	...	290	290	57	...	...	57	233
	Simla, ...	...	...	...	...	...	...	...	...
	Total, ...	328	989	1,317	57	...	...	57	1,260
JULLUNDUR.	Jullandur, ...	732	389	1,121	408	39	7	454	667	† An error of last year has been corrected, hence the difference.
	Hoshiarpoor, ...	...	...	...	...	...	...	...	...
	Kaifra, ...	44	345	389	320	27	6	353	36	
	Total, ...	776	734	1,510	728	66	13	807	703	
AMRITSUR.	Amritsur, ...	191	1,740	1,931	61	957	1	1,019	912	
	Sealkote, ...	† 200	313	513	34	...	...	34	479
	Goordaspur, ...	...	115	115	59	...	...	59	56
	Total, ...	391	2,168	2,559	154	957	1	1,112	1,447	
LAHORE.	Lahore, ...	...	...	...	...	...	...	...	...
	Ferozi poor, ...	95	20	115	49	21	1	71	44	
	Gojranwalla, ...	...	...	...	...	...	...	...	...
	Total, ...	95	20	115	49	21	1	71	44	
RAWUL PINDEE.	Rawul Pindoo,	† Rs. 17 in cash, Rs. 16 in stamp paper which has been sold, and the amount included in Col. 6, Statement VIII.
	Jhelum, ...	...	77	77	76	...	1	77	...
	Goojrat, ...	...	...	...	...	...	...	...	...
	Shahpoo, ...	...	...	...	...	...	...	...	...
	Total, ...	...	77	77	76	...	1	77	...
MOOLTAN.	Moeltan, ...	...	103	103	...	...	...	...	103
	Jhung, ...	16	17	† 33	33	...	...	33	...
	Montgomery, ...	...	...	...	...	...	...	...	...
	Moezufergurb, ...	...	...	...	...	...	...	...	...
	Total, ...	16	120	136	33	...	...	33	103
DERAJAT.	Dera Ismail Khan,	
	Dera Ghazee Khan, ...	...	...	...	...	...	...	...	...
	Bunnou, ...	...	22	22	22	...	...	22	...
	Total, ...	...	22	22	22	...	...	22	...
PESHAWUR.	Peshawur, ...	...	...	...	...	...	...	...	...
	Kohat, ...	...	5	5	5	...	...	5	...
	Hazara, ...	...	...	...	...	...	...	...	...
	Total, ...	...	5	5	5	...	...	5	...
	GRAND TOTAL, ...	10,414	10,283	20,697	1,908	1,194	30	3,132	17,565	

NO. IX.

STATEMENT OF WASTE LANDS SOLD, AND LAND TAX REPAYED IN THE PUNJAB, DURING THE YEAR 1867-1868.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
		AREA OF, AND PRICE OBTAINED FOR UNASSESSED WASTE LANDS SOLD IN FEE SIMPLE.										REDEMPTION OF LAND REVENUE.									
		VALUATION OF LAND SOLD.										REDEMPTION OF LAND REVENUE.									
		DURING THE CURRENT YEAR.										DURING THE CURRENT YEAR.									
		INTEREST ACCRUING TO CLOSE OF CURRENT YEAR.										REALIZATIONS.									
		Amount realized to close of current year.										Balance remaining due.									
		Principal.										Interest.									
		Principal.										Interest.									
		Area, in acres, of land of which revenue is redeemed.										Yearly assessment.									
		Amount of redemption money.										Assessment of entire District.									
		Assessment of land redeemed.																			
												</									

NOTE.—Divisions and Districts blank, have been omitted in printing.—PRINTED.

REMARKS.

* The balance shown last year was incorrect. This is the correct amount.

+ This is a balance of former years brought forward. The amount was not shown by Dy. Commissioner last year.

+ Rs. 111, realized in August 1866, were erroneously shown as balance in the return for 1866-67, hence the difference in the amount brought forward.

NO. X.

For Districts in which the system of Alluvial Chunks prevails.

STATEMENT OF ALLUVION, DILUVION, AND DESTRUCTIVE INUNDATION IN THE PUNJAB, DURING THE YEAR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	DISTRICT.	Names of Rivers, Marshes, or Streams, causing variations.	Number of Chunks in which Alluvion or Diluvion has occurred.	ALLUVION.				DILUVION.				DESTRUCTIVE INUNDATION.	
				Number of Chunks in which Alluvion has occurred.	Former juma of such Chunks.	Present juma of such Chunks.	Increase of Kistbandi.	Number of Chunks in which Diluvion has occurred.	Former juma of such Chunks.	Present juma of such Chunks.	Decrease of Kistbandi.	Amount of area in acres rendered unproductive by water or sand within the current year.	Amount of remission of balances in the current year.
HISSAR.	Hissar, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Sirsa, ...	Sutlej,	14	7	1,965	2,346	381	7	1,949	1,530	419	...	...
	Total, ...	...	14	7	1,965	2,346	381	7	1,949	1,530	419	...	...
UMBALLA.	Umballa, ...	Sutlej and Jumna,	49	1	369	360	1	4	646	480	166	...	...
	Loodiana, ...	Sutlej,	9	67	16,948	19,029	2,981	25	11,864	10,022	1,842	687	541
	Sindla, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total, ...	...	58	58	17,307	20,389	2,982	30	12,510	10,502	2,008	687	541
UMRITSUR.	Umritsur, ...	Beas and Ravee,	20	39	52,244	55,591	3,347	46	52,244	49,508	2,936	...	...
	Sealkote, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Gooriaspoor, ...	Kahnouvan Chumb, } Nuravalee, ... }	44	13	3,228	3,869	141	...	...	...	...	108	123
	Total, ...	...	64	71	55,472	58,960	3,488	46	52,244	49,508	2,936	108	123
LAHORE.	Lahore, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepoor, ...	Sutlej,	55	47	4,605	7,123	2,518	22	4,978	2,913	2,065	...	...
	Goofrauwalla, ...	Chenab,	...	15	8,348	8,458	110	12	6,283	6,180	103	...	...
	Total, ...	...	55	62	12,953	15,581	2,628	34	11,261	9,093	2,168	...	...
MOOLTAN.	Mooltan, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery, ...	...	...	...	...	...	...	...	...	...	...	...	...
	Moozdefgarh, ...	Indus and Chenab,	4	161	50,353	61,400	11,017	25	10,749	7,895	2,854	...	...
GRAND TOTAL.	Total, ...	...	4	161	50,353	61,400	11,017	25	10,749	7,895	2,854	...	...
	GRAND TOTAL, ...	...	195	329	1,38,080	1,53,576	20,496	142	88,713	78,328	10,385	795	604

NOTE.—Divisions blank, have been omitted in printing.

NO. X. A.

For Districts in which the system of Alluvial Chuks does not prevail.

STATEMENT OF ALLUVION, DILUVION AND DESTRUCTIVE INUNDATION IN THE PUNJAB, DURING THE YEAR 1867-68.

1	2	3	4	5	6	7	8	9
DIVISION.	DISTRICT.	Names of Rivers or Streams, or Marshes, causing variations.	ALLUVION.		DILUVION.		DESTRUCTIVE INUNDATION.	
			Area come under assessment (in acres).	Additional juma.	Area removed from assessment (in acres).	Reduction of juma.	Area temporarily injured (in acres).	Remission of current demand.
DELHI.	Delhi,	Jumna.	435	700	32	51	5,928	4,956
	Goorgaon,	{ Sahibee Stream, Eendri, Chunderri, Kotilah, Sun- gel, Nujjuffgurh. Jumna.	161	183	407	221	5,689	7,071
	Kurnal,	Jumna.	88	35	21	10	...	...
	Total, ... ..	...	684	927	460	282	11,617	12,027
HISSAR.	Hissar, ... ..	...	...	...	...	...	...	...
	Rohtuck, ... ..	...	...	...	...	...	...	...
	Sirsa,	Ghuggur.	622	342	199	99	22	42
	Total, ... ..	...	622	342	199	99	22	42
UMBAL- LA.	Amballa,	Taugree and others.	116	104	132	219	...	...
	Loodiana, ... ..	...	...	...	...	...	...	...
	Simla, ... ..	...	...	...	...	...	...	...
	Total, ... ..	...	116	104	132	219	...	...
JULLUN- DUR.	Jullundhur,	Sutlej.	6,778	4,259	5,147	311	...	...
	Hoshiarpur,	Sutlej, Beas, and Chos.	3,584	3,078	3,556	1,867	...	...
	Kangra, ... ..	...	...	...	...	...	...	...
	Total, ... ..	...	10,462	7,337	8,703	3,668	...	...
AMRITSUR.	Amritsur, ... ..	...	...	...	...	...	...	...
	Sealkote,	{ Chenab, Khug, Merok- hore, Bhug, Tavee Ravee, and Deg. Ravee, Beas, Oaj, Singe- wan, Streams.	3,354	1,427	2,805	1,539	...	...
	Goordaspoor, ... ..	...	5,007	2,743	1,964	1,305	...	...
	Total, ... ..	...	8,361	4,170	4,769	2,844	...	...
LAHORE.	Lahore,	Ravee and Sutlej.	3,297	1,283	3,710	1,817	...	...
	Goojranwalla, ... ..	...	...	...	...	...	...	...
	Ferozepore, ... ..	...	...	...	...	...	...	...
	Total, ... ..	...	3,297	1,283	3,710	1,817	...	...
RAWUL PINDEE.	Rawul Pindie, ... ..	...	...	...	...	...	...	...
	Jhelum,	Jhelum.	2,097	1,991	1,124	1,475	...	...
	Goojrat,	{ Chenab, Jhelum, Nullah Bhimber. Jhelum and Chenab.	3,997	2,928	404	387	...	...
	Shahpoor, ... ..	...	4,786	3,760	2,038	1,293	...	...
	Total, ... ..	...	10,880	8,679	3,566	3,155	...	...
MOOLTAN.	Mooltan,	Chenab, Ravee, and Sutlej.	7,306	4,459	4,627	2,246	...	602
	Jhung,	Chenab, Jhelum, and Ravee.	11,814	2,400	3,997	1,358	...	...
	Montgomery,	Ravee and Sutlej.	3,161	1,519	4,165	1,194	47	18
	Moozuffergurh, ... ..	...	...	...	...	...	...	...
	Total, ... ..	...	22,281	8,378	12,779	4,798	47	620
DERAIA.	Dera Ismael Khan,	Indus.	6,083	2,855	793	665	...	...
	Dera Gazee Khan,	Indus.	2,375	1,075	8,939	2,618	...	...
	Bunnoo,	Indus.	4,282	5,149	7,527	8,979	3,245	3,830
	Total, ... ..	...	12,940	9,079	17,259	12,262	3,245	3,830
PESHAWUR.	Peshawur,	{ Swat, Cabul, Kutiala Stream, Bara River. }	978	208	275	226	2,882	3,434
	Kohat, ... ..	...	...	...	...	...	...	...
	Huzara,	{ Dorh and Kutta Khakee Streams, and water mills. }	66	237	...	...	32	338
	Total, ... ..	...	414	465	275	226	2,914	3,772
	GRAND TOTAL, ... ..	...	70,087	40,764	51,852	29,370	17,845	30,291

NO. XI.

LAND TAKEN UP FOR PUBLIC PURPOSES.

NO. XI.

STATEMENT OF COMPENSATION & REDUCTION OF REVENUE FOR LAND TAKEN UP FOR PUBLIC PURPOSES IN THE PUNJAB TO THE END OF THE YEAR 1867-68, AND OF LAND RESTORED TO ITS OWNERS BY GOVERNMENT, HOWEVER OCCUPIED.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
DIVISION.	DISTRICT.	Period.	FOR ROADS.			FOR CANALS.			FOR RAILWAYS.			FOR BUILDING AND MISCELLANEOUS WORKS.			TOTAL.			LAND RESTORED BY GOVT.		No.	Area.	Date of oldest pending claim for compensation.
			Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land given up, in acres.	Amount brought on the Rent-Roll.			
DELHI.	Delhi, ...	Previously 1867-68, ...	528	6,732	611	136	1,779	193	321	1,432	365	235	1,094	282	1,215	11,040	1,451	796	1,156	...	...	...
	Goorgoon, ...	Previously 1867-68, ...	286	2,523	384	...	...	...	...	...	...	163	1,293	187	449	3,816	571	86	83	...	...	...
	Kurnaul, ...	Previously 1867-68, ...	938	6,941	650	905	10,285	389	...	...	...	474	4,265	263	2,317	21,471	1,312	...	...	...	...	...
	Total, ...	Previously 1867-68, ...	1,747	16,195	1,645	1,041	12,044	582	321	1,432	365	872	6,652	732	3,981	36,327	3,334	884	1,239	...	...	...
HISSAR.	Hissar, ...	Previously 1867-68, ...	145	250	62	6	1,440	10	...	...	...	213	137	51	364	387	126	...	...	...	...	...
	Rohat, ...	Previously 1867-68, ...	593	2,891	479	6	62	16	...	...	...	42	682	23	648	3,635	518	...	...	...	...	...
	Sirs, ...	Previously 1867-68, ...	654	207	105	...	...	...	...	...	...	874	555	3	1,526	762	3	...	...	...	...	...
	Total, ...	Previously 1867-68, ...	1,394	3,346	544	12	62	26	...	...	...	1,120	1,374	77	2,535	4,784	647	...	...	...	...	...
UMBALLA.	Umballa, ...	Previously 1867-68, ...	1,457	22,316	1,441	524	5,809	511	1,040	20,596	1,232	11,359	72,716	950	14,380	1,21,737	4,134	...	...	6	676	23rd May 1866.
	Loodiaana, ...	Previously 1867-68, ...	2,758	6,818	1,582	...	...	...	806	11,919	1,238	50	705	55	3,614	19,442	2,875	...	...	...	...	...
	Simla, ...	Previously 1867-68, ...	...	330	...	...	...	...	...	110	5	200	4,104	304	203	4,214	309	...	...	...	...	...
	Total, ...	Previously 1867-68, ...	4,215	29,464	3,023	524	5,809	511	1,846	32,515	2,470	11,508	74,158	1,497	18,098	1,42,246	7,501	...	...	4	1,071	2nd October 1866.

JULLUNDUR.																
Jullundur, ...	Previously 1867-68.	1,370	25,210	1,957	...	...	...	...	...	...	...	...	...	...	...	...
Hooshyarpoor, ...	Previously 1867-68.	346	4,896	864	2	...	...	...	...	...	...	...	...	...	...	12
Kangra, ...	Previously 1867-68.	130	1,100	259	9	...	...	...	...	...	...	...	...	...	...	306 11th January 1867.
Total, ...	Previously 1867-68.	2,048	31,206	3,110	11	...	...	...	...	...	...	...	...	...	...	38 18th Sept. 1866. 23rd January 1868.
Amritsur, ...	Previously 1867-68.	2,882	27,341	1,928	40	64,730	6,546	921	45,921	1,026	1,634	42,498	1,034	10,039	1,80,340	286 26th Nov. 1866. 100 1st May 1867.
Syalok, ...	Previously 1867-68.	404	8,282	103	...	...	...	...	...	...	4,797	37,150	198	5,201	45,435	150 3rd August 1866. 80 20th May 1867.
Goordaspoor, ...	Previously 1867-68.	2,272	19,129	1,604	37	7,806	74,277	9,899	...	...	664	11,834	469	10,742	1,03,240	88 May 1863. 151 19th July 1867
Total, ...	Previously 1867-68.	5,538	54,735	3,722	77	1,38,566	16,445	921	45,921	1,026	7,095	91,482	1,671	22,981	3,31,034	519 May 1863. 331 1st May 1867.
Lahore, ...	Previously 1867-68.	3,867	20,211	2,664	183	11,389	1,458	1,222	53,981	212	9,267	32,795	1,367	20,103	1,18,376	...
Ferozpoor, ...	Previously 1867-68.	2,531	12,825	1,434	...	...	...	...	...	...	888	6,989	106	1,071	8,936	...
Gojranwalla, ...	Previously 1867-68.	1,577	5,767	931	...	...	...	...	...	...	813	20,485	1,006	3,344	33,340	...
Total, ...	Previously 1867-68.	7,975	38,838	5,019	183	11,389	1,458	1,222	53,981	212	10,655	58,154	2,503	25,699	1,62,357	9 26th March 1866.
Rawul Pindiee, ...	Previously 1867-68.	8,461	26,024	9,973	...	...	...	...	...	...	931	6,638	945	9,392	32,661	...
Jhelum, ...	Previously 1867-68.	2,233	9,094	2,329	62	428	103	...	...	...	2	1,530	290	2,496	10,752	...
Guwat, ...	Previously 1867-68.	4,078	20,084	3,074	...	...	...	...	...	...	533	4,507	655	4,611	24,681	...
Shahpore, ...	Previously 1867-68.	1,827	6,604	1,055	45	85	17	...	...	...	14	182	8	1,884	6,871	...
Total, ...	Previously 1867-68.	16,539	61,810	16,461	105	513	120	...	...	...	1,673	12,642	1,896	18,383	74,975	...
AMRITSUR.																
Amritsur, ...	Previously 1867-68.	2,882	27,341	1,928	40	64,730	6,546	921	45,921	1,026	1,634	42,498	1,034	10,039	1,80,340	286 26th Nov. 1866. 100 1st May 1867.
Syalok, ...	Previously 1867-68.	404	8,282	103	...	...	...	...	...	...	4,797	37,150	198	5,201	45,435	150 3rd August 1866. 80 20th May 1867.
Goordaspoor, ...	Previously 1867-68.	2,272	19,129	1,604	37	7,806	74,277	9,899	...	...	664	11,834	469	10,742	1,03,240	88 May 1863. 151 19th July 1867
Total, ...	Previously 1867-68.	5,538	54,735	3,722	77	1,38,566	16,445	921	45,921	1,026	7,095	91,482	1,671	22,981	3,31,034	519 May 1863. 331 1st May 1867.
Lahore, ...	Previously 1867-68.	3,867	20,211	2,664	183	11,389	1,458	1,222	53,981	212	9,267	32,795	1,367	20,103	1,18,376	...
Ferozpoor, ...	Previously 1867-68.	2,531	12,825	1,434	...	...	...	...	...	...	888	6,989	106	1,071	8,936	...
Gojranwalla, ...	Previously 1867-68.	1,577	5,767	931	...	...	...	...	...	...	813	20,485	1,006	3,344	33,340	...
Total, ...	Previously 1867-68.	7,975	38,838	5,019	183	11,389	1,458	1,222	53,981	212	10,655	58,154	2,503	25,699	1,62,357	9 26th March 1866.
Rawul Pindiee, ...	Previously 1867-68.	8,461	26,024	9,973	...	...	...	...	...	...	931	6,638	945	9,392	32,661	...
Jhelum, ...	Previously 1867-68.	2,233	9,094	2,329	62	428	103	...	...	...	2	1,530	290	2,496	10,752	...
Guwat, ...	Previously 1867-68.	4,078	20,084	3,074	...	...	...	...	...	...	533	4,507	655	4,611	24,681	...
Shahpore, ...	Previously 1867-68.	1,827	6,604	1,055	45	85	17	...	...	...	14	182	8	1,884	6,871	...
Total, ...	Previously 1867-68.	16,539	61,810	16,461	105	513	120	...	...	...	1,673	12,642	1,896	18,383	74,975	...
LAHORE.																
Lahore, ...	Previously 1867-68.	3,867	20,211	2,664	183	11,389	1,458	1,222	53,981	212	9,267	32,795	1,367	20,103	1,18,376	...
Ferozpoor, ...	Previously 1867-68.	2,531	12,825	1,434	...	...	...	...	...	...	888	6,989	106	1,071	8,936	...
Gojranwalla, ...	Previously 1867-68.	1,577	5,767	931	...	...	...	...	...	...	813	20,485	1,006	3,344	33,340	...
Total, ...	Previously 1867-68.	7,975	38,838	5,019	183	11,389	1,458	1,222	53,981	212	10,655	58,154	2,503	25,699	1,62,357	9 26th March 1866.
Rawul Pindiee, ...	Previously 1867-68.	8,461	26,024	9,973	...	...	...	...	...	...	931	6,638	945	9,392	32,661	...
Jhelum, ...	Previously 1867-68.	2,233	9,094	2,329	62	428	103	...	...	...	2	1,530	290	2,496	10,752	...
Guwat, ...	Previously 1867-68.	4,078	20,084	3,074	...	...	...	...	...	...	533	4,507	655	4,611	24,681	...
Shahpore, ...	Previously 1867-68.	1,827	6,604	1,055	45	85	17	...	...	...	14	182	8	1,884	6,871	...
Total, ...	Previously 1867-68.	16,539	61,810	16,461	105	513	120	...	...	...	1,673	12,642	1,896	18,383	74,975	...
RAWUL PINDIEE.																
Rawul Pindiee, ...	Previously 1867-68.	8,461	26,024	9,973	...	...	...	...	...	...	931	6,638	945	9,392	32,661	...
Jhelum, ...	Previously 1867-68.	2,233	9,094	2,329	62	428	103	...	...	...	2	1,530	290	2,496	10,752	...
Guwat, ...	Previously 1867-68.	4,078	20,084	3,074	...	...	...	...	...	...	533	4,507	655	4,611	24,681	...
Shahpore, ...	Previously 1867-68.	1,827	6,604	1,055	45	85	17	...	...	...	14	182	8	1,884	6,871	...
Total, ...	Previously 1867-68.	16,539	61,810	16,461	105	513	120	...	...	...	1,673	12,642	1,896	18,383	74,975	...

Statement No. XI.—Concluded.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		22
DIVISION.	DISTRICT.	Tremor.	FOR ROADS.			FOR CANALS.			FOR RAILWAYS.			FOR BUILDING AND MISCELLANEOUS WORKS.			TOTAL.			LAND RESTORED BY GOVT.		No.	Area.	Date of oldest pending claim for compensation.
			Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land taken up, in acres.	Amount of compensation of every description paid.	Annual reduction in Government Rent Roll.	Area of land given up, in acres.	Amount brought on the Rent Roll.						
MOOLTAN.	Mooltan, ...	Previously 1867-68, ...	1,232	7,947	2,533	249	719	185	863	8,667	335	1,030	8,035	1,230	3,384	23,368	4,308	7	...	3	163	14th Feb'y. 1867
	Jhang, ...	Previously 1867-68, ...	399	4,080	121	...	...	...	...	...	...	397	930	146	786	5,010	267	...	...	10	339	1st April 1868.
	Montgomery, ...	Previously 1867-68, ...	631	2,817	42	1,635	5,426	101	93	521	27	6	25	...	2,365	8,819	170	6	...	...	...	...
	Moozuffergurh, ...	Previously 1867-68, ...	428	4,060	475	34	...	65	...	...	...	1	8	1	463	4,068	541	...	...	...	...	...
	Total, ...	Previously 1867-68, ...	2,700	18,904	3,171	1,918	6,176	331	966	9,188	362	1,424	8,998	1,397	6,998	43,265	5,281	6	...	2	163	14th Feb'y. 1867
DERAJAT.	Dera I. Khan, ...	Previously 1867-68, ...	605	3,305	720	...	...	...	...	...	...	391	10,377	563	896	13,692	1,313	2	...	2	...	...
	Dera G. Khan, ...	Previously 1867-68, ...	1,065	3,418	2,202	11	38	15	...	...	...	810	11,850	1,470	1,886	15,306	3,687	...	...	...	...	...
	Bunoo, ...	Previously 1867-68, ...	...	...	...	...	...	...	...	...	...	646	20,134	138	646	20,134	138	...	...	...	...	...
	Total, ...	Previously 1867-68, ...	1,570	6,723	2,952	11	38	15	...	...	...	1,849	42,361	2,171	3,430	49,122	5,138	2	...	2	...	...
	Peshawar, ...	Previously 1867-68, ...	569	8,480	2,055	18	696	...	...	...	...	74	6,581	61	74	6,581	61	...	...	...	...	...
PESHAWAR.	Kohat, ...	Previously 1867-68, ...	1	...	4	...	...	...	...	...	...	149	6,990	1,335	150	6,990	1,339	...	...	...	...	...
	Hazara, ...	Previously 1867-68, ...	600	9,574	1,466	...	...	...	...	...	...	1,486	12,012	1,968	2,085	21,586	3,434	186	...	...	...	...
	Total, ...	Previously 1867-68, ...	1,169	18,054	3,525	18	696	...	...	...	...	3,686	76,864	3,733	4,755	96,614	6,896	186	...	...	...	...
	Grand Total, ...	Previously 1867-68, ...	44,976	2,79,396	43,202	21,944	1,76,005	19,621	6,975	1,85,563	5,182	44,477	4,35,850	23,822	1,17,371	10,94,714	91,730	3,719	5,541	49	1,606	May 1863
			3,218	8,678	325	354	5,475	131	68	6,169	40	1,858	4,13,019	1,315	5,498	4,33,341	1,711	106	66	70	2,400	2nd Oct'r. 1868.

NO. XII.

LAND REVENUE ASSIGNMENTS.

NO. XII.

STATEMENT OF LAND REVENUE ASSIGNED TO INDIVIDUALS OR SOCIETIES IN THE PUNJAB FOR THE YEAR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
SPECIFICATION.	DIVISION	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.									
		VILLAGES.		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (BEEH).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		In perpetuity.		For life or lives.	
		Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.
Outstanding at end of last year, ...	DEHLI	2,65,249	1,68,300	37,638	35,306	19,445	36,789	3,22,332	2,40,395	2,75,604	1,94,716	25,661	25,309	18,519	13,954	2,548	6,416	2,807	583	514	3,904
ADDITIONS.																					
1. Actually granted within the year, ...		...	...	...	...	9	14	9	14	9	14	...	...	...	...	...	...	1	...	...	1
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CORRECTIONS, viz:																					
1. From errors, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From Alluvion, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz:																					
1. From other Districts, ...		...	...	...	...	9	14	9	14	...	...	9	14	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...		...	...	...	...	18	28	18	28	9	14	9	14	...	...	...	...	1	2	...	3
GRAND TOTAL,		2,65,249	1,68,300	37,638	35,306	19,463	36,817	3,22,350	2,40,423	2,75,613	1,94,730	25,670	25,323	18,519	13,954	2,548	6,416	2,808	585	514	3,907
REDUCTIONS.																					
Lapsed or resumed during the year, ...		154	275	222	150	113	116	489	541	154	275	322	253	...	...	13	13	1	14	...	15
CORRECTIONS, viz:																					
1. From errors, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From Alluvion, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz:																					
1. To other Districts, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. To other headings of this Return, ...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...		154	275	222	150	113	116	489	541	154	275	322	253	...	...	13	13	1	14	...	15
BALANCE OUTSTANDING,		2,65,095	1,68,025	37,416	35,156	19,350	36,701	3,21,861	2,39,882	2,75,459	1,94,455	25,348	25,070	18,519	13,954	2,535	6,403	2,807	571	514	3,892

Outstanding at end of last year, ...	5,074	3,550	934	1,000	41,182	21,051	47,190	25,601	5,162	4,161	38,603	18,036	3,255	3,057	170	347	716	1,265	936	2,939
ADDITIONS.																				
Newly granted, viz.,																				
1. Actually granted within the year, ...	...	...	...	...	138	12	138	12	...	...	138	12	...	...	...	...	...	2	...	2
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CORRECTIONS, viz.:																				
1. From errors, ...	...	...	...	...	8	2	8	2	...	...	8	1	...	1	...	...	...	...	...	...
2. From Alluvion, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. From other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...	...	...	...	...	146	14	146	14	...	...	146	13	...	1	...	...	...	2	...	2
GRAND TOTAL,	5,074	3,550	934	1,000	41,328	21,065	47,336	25,615	5,162	4,161	38,749	18,049	3,255	3,056	170	347	716	1,267	238	2,941
REDUCTIONS.																				
Lapsed or resumed during the year, ...	...	...	...	...	217	77	217	77	...	...	217	77	...	...	...	...	...	11	...	11
CORRECTIONS, viz.:																				
1. From errors, ...	...	...	...	...	3	...	3	...	...	...	...	...	3	...	...	...	...	...	...	...
2. From Diluvion, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. To other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. To other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...	...	...	...	...	220	77	220	77	...	...	217	77	3	...	...	...	...	11	...	11
BALANCE OUTSTANDING.	5,074	3,550	934	1,000	41,103	20,988	47,116	25,538	5,162	4,161	38,532	17,972	3,252	3,056	170	347	716	1,276	238	2,940

STATEMENT No. XII.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
SPECIFICATION.	DIVISION	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.									
		VILLAGES.		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (REZAR).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		NO. OF HOLDERS.		During maintenance.	Total.
		Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	In perpetuity.	For life or less.		
Outstanding at end of last year, ...		7,09,170	5,92,997	2,30,609	1,97,772	35,408	50,263	9,74,567	8,31,032	8,95,156	7,45,261	75,481	80,489	3,524	4,478	426	804	7,912	9,157	1,250	13,319
ADDITIONS.	
Newly granted, viz.,	
1. Actually granted within the year.	
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings).	
CONCESSIONS, viz.:	
1. From other Districts.		1,718	524	769	969	30	36	2,517	1,529	2,517	1,529	...	...	...	...	...	...	...	...	...	...
2. From Aliyan.	
TRANSFERS, viz.:	
1. From other Districts.	
2. From other headings of this Return.	
TOTAL ADDITIONS, ...		1,723	634	835	1,070	814	970	3,372	2,664	2,388	1,730	784	994	...	...	...	...	3	93	...	94
GRAND TOTAL.		7,10,893	5,93,621	2,30,844	1,98,842	36,222	51,233	9,77,939	8,33,696	8,97,744	7,46,991	76,265	81,428	3,524	4,478	426	804	7,915	9,260	1,250	13,319
REDUCTIONS.	
Lapsed or resumed during the year.		1,254	1,637	3,760	3,777	543	680	5,557	6,114	61	75	5,484	6,027	...	...	...	...	...	...	...	...
CONCESSIONS, viz.:	
1. From other Districts.		1,569	1,904	196	417	50	85	1,815	2,406	649	600	740	1,002	...	...	...	...	...	...	...	...
2. From Aliyan.	
TRANSFERS, viz.:	
1. To other Districts.	
2. To other headings of this Return.	
TOTAL REDUCTIONS, ...		2,831	3,579	3,977	4,237	598	774	7,406	8,590	712	678	6,266	7,096	...	...	...	...	...	...	...	...
BALANCE OUTSTANDING.		7,08,062	5,80,042	2,26,667	1,94,605	35,624	50,459	9,70,533	8,25,106	8,97,032	7,46,313	70,009	74,327	3,512	4,466	...	...	7,913	9,149	1,250	13,319

Outstanding at end of last year, ...	1,70,728	1,68,525	1,31,602	1,84,607	51,053	73,688	3,53,363	4,26,820	2,41,728	2,67,800	91,693	1,26,793	10,172	19,578	3,790	10,649	1,426	3,292	1,084	8,368
ADDITIONS.																				
Newly granted, viz.,																				
1. Annually granted within the year, ...	4,384	2,138	...	288	10	19	4,394	2,445	4,384	2,138	...	...	10	307	...	...	1	...	2	3
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Corrections, viz.:																				
1. From errors, ...	1,038	2,359	3,587	6,724	838	129	5,463	9,212	3,785	7,508	1,566	1,607	112	71	...	26	...	...	...	...
2. From Allocation, ...	...	...	303	132	...	...	303	132	205	82	98	50	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. From errors, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...	5,422	4,497	3,895	7,160	848	148	10,165	11,805	8,374	9,728	1,669	1,673	122	378	...	26	1	5	2	5
GRAND TOTAL, ...	1,76,150	1,73,022	1,35,497	1,91,767	51,901	73,836	3,63,548	4,38,625	2,50,102	2,77,528	93,362	1,30,466	16,294	19,956	3,790	10,675	1,426	3,297	1,686	6,409
REDUCTIONS.																				
Lapsed or resumed during the year, ...	...	...	1,759	3,946	1,221	1,001	2,980	5,037	537	1,428	2,403	3,565	3	3	7	41	6	25	1	32
Corrections, viz.:																				
1. From errors, ...	3	3,841	765	1,968	122	305	890	6,112	764	3,338	123	2,774	1	...	2	...	...	...	...	...
2. From Dilution, ...	...	...	436	23	...	...	436	23	174	14	262	9	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. To other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. To other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...	3	3,841	2,960	5,955	1,348	1,412	4,311	11,188	1,495	4,780	2,793	6,364	4	3	19	41	6	30	1	37
BALANCE OUTSTANDING, ...	1,76,147	1,69,181	1,32,537	1,85,822	50,553	72,424	3,59,237	4,27,437	2,48,607	2,73,748	90,569	1,24,102	16,290	19,933	3,771	10,634	1,420	3,267	1,685	6,373

H O N O U R A B L E

STATEMENT No. XII.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
SPECIFICATION.	DIVISION	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.									
		VILLAGES		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (REZAH).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		NO. OF HOLDERS.		DURING TEN-URES OF GOVERNMENT.	
		Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	In perpetuity.	For life or lives.	For ten-ures.	For government.
Outstanding at end of last year, ...		2,07,377	2,43,110	1,31,863	1,67,313	1,27,602	1,99,431	4,66,782	6,09,356	1,44,679	1,73,969	2,73,904	3,70,788	44,448	57,371	4,751	7,728	5,332	20,773	4,792	31,987
ADDITIONS.		5,127	3,956	20	25	52	85	5,199	4,068	24	26	5,127	3,956	48	84	...	...	4	1	1	8
Newly granted, viz.:		79	108	79	108	...	...	79	108	...	...	...	...	...	4	...	...
1. Actually granted within the year,
2. Grant previously held on which orders were passed within the year,
(i. e., transfers from Columns 17 and 18 to other headings),
CHARGES, viz.:	
1. From errors, ...		15,177	600	25,570	15,937	10,000	5,218	50,747	21,755	...	...	50,747	21,755	...	...	...	...	...	...	...	...
2. From Alluvion, ...		491	397	47	104	6	6	644	507	97	80	447	427	...	...	...	...	...	3	...	...
3. From other Districts, ...		43,097	63,550	15,795	26,406	20,069	31,289	78,981	1,21,225	27,115	45,311	42,844	57,841	8,535	17,062	467	1,011	1,489	2,768	1,837	3,094
4. From other headings of this Return,
TOTAL ADDITIONS, ...		63,892	68,483	41,492	42,472	30,206	36,706	1,35,530	1,47,661	27,236	45,417	99,244	84,087	8,583	17,146	467	1,011	1,489	2,778	1,886	3,197
GRAND TOTAL,		2,71,269	3,11,593	1,73,285	2,09,787	1,57,808	2,36,137	6,02,312	7,57,517	1,71,915	2,19,386	3,73,146	4,54,875	53,031	74,517	5,218	8,739	7,025	23,549	6,630	27,993
REDUCTIONS.	
Lapsed or resumed during the year, ...		6,702	6,879	3,084	4,013	3,290	6,173	13,677	17,065	665	698	13,012	16,367	...	...	...	...	1	685	...	884
CHARGES, viz.:	
1. From errors,
2. From Alluvion,
3. From other Districts,
4. From other headings of this Return,
TOTAL REDUCTIONS, ...		50,043	70,559	19,508	30,493	23,538	37,631	93,059	1,38,723	27,876	46,059	58,132	74,493	8,535	17,062	546	1,119	379	2,469	3,103	5,387
Balance Outstanding,		2,21,226	2,41,034	1,53,777	1,79,294	1,34,270	1,98,456	5,09,253	6,18,794	1,44,039	1,73,327	3,15,016	3,80,382	44,496	57,455	4,672	7,620	6,646	21,080	3,527	31,599

Outstanding at end of last year, ...	8,38,326	5,03,247	1,70,062	51,654	70,650	62,531	11,79,220	4,17,382	4,72,962	1,23,223	6,52,892	2,76,247	44,771	16,860	1,585	2,062	4,917	8,000	2,692	14,809
ADDITIONS.																				
1. Newly granted, viz.,																				
1. Actually granted within the year, ...	6,928	9,793	2,769	1,804	1,005	515	10,702	12,114	10,426	11,983	227	54	49	77	...	...	1	3	...	...
2. Grants previously held in which orders were passed within the year, ...																				
3. Transfers from Columns 17 and 18 to other headings, ...	...	...	...	...	7	3	7	3	...	...	...	...	7	3	...	...	...	...	...	1
Corrections, viz.:																				
1. From errors, ...	...	...	...	...	6	2	6	2	6	2	...	...	...	...	...	...	...	...	...	...
2. From Allotment, ...	1	247	...	...	...	...	1	247	1	247	...	...	...	...	...	...	...	...	...	...
Transfers, viz.:																				
1. From other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...	6,929	10,042	2,769	1,804	1,018	620	10,716	12,366	10,433	12,232	227	54	56	80	...	...	1	2	...	...
GRAND TOTAL, ...	9,45,467	3,13,289	1,72,821	53,358	71,668	63,151	11,89,946	4,29,748	4,83,415	1,35,455	6,80,119	2,76,301	44,827	16,940	1,585	1,052	4,218	8,002	2,697	14,907
REDUCTIONS.																				
Lapsed or resumed during the year, ...	11,062	3,360	14,457	2,188	2,968	2,606	28,477	8,154	...	...	28,477	8,154	...	...	...	...	...	299	...	299
Corrections, viz.:																				
1. From errors, ...	133	161	...	...	1,063	917	1,196	1,078	133	161	...	...	...	...	1,063	917	...	...	...	...
2. From Dilution, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers, viz.:																				
1. To other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. To other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...	11,195	3,521	14,457	2,188	4,036	3,526	29,680	9,235	133	161	28,477	8,154	...	...	1,070	926	...	299	...	300
BALANCE OUTSTANDING, ...	9,34,272	2,99,768	1,58,364	51,170	67,630	59,575	11,60,266	4,20,513	4,83,282	1,35,294	6,51,642	2,68,147	44,827	16,940	516	132	4,218	7,703	2,686	14,807

* 1 Rupee on account increase in area, and Rs. 246 on account of increase in productive power.

STATEMENT NO. XII.--(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
SPECIFICATION.	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.								NO. OF HOLDERS.			
	VILLAGES.		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (REZAH).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		In perpetuity.	For life or lives.	During maintenance of establishments.			
	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.						
Outstanding at end of last year, ...	2,40,661	84,304	1,28,782	39,412	42,185	59,396	4,11,628	1,83,112	2,30,597	70,269	1,60,453	97,289	11,751	8,299	7,255	512	5,345	133	1,300			
ADDITIONS.																						
Newly granted, viz.,																						
1. Actually granted within the year, ...	538	100	...	...	1,252	485	1,790	585	1,438	365	343	214	9	6	...	...	...	3	5	...	...
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...	3,235	2,020	385	250	880	772	4,500	3,042	1,769	748	2,460	1,872	271	422	...	...	...	65	28	...	...
CORRECTIONS, viz:																						
1. From errors, ...	94,176	934	...	...	1,353	696	95,509	1,680	2,583	369	92,004	919	27	15	295	...	327	...	...	...	...
2. From Alluvion, ...	739	205	...	...	...	...	739	205	...	...	739	205	...	...	...	...	...	...	...	...	...
TRANSFERS, viz:																						
1. From other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...	2,279	612	...	...	132	261	2,411	873	...	...	2,303	642	...	...	108	231	...	...	...	...	...
TOTAL ADDITIONS, ...	1,00,967	3,871	385	250	3,497	2,214	1,04,949	6,335	5,790	1,482	98,449	3,852	307	445	403	568	...	68	33	...	...
GRAND TOTAL,	3,41,628	88,175	1,29,167	39,662	45,782	61,610	5,16,577	1,89,447	2,36,387	71,751	2,58,902	1,01,141	12,058	8,742	9,230	7,813	580	2,378	141	1,000		
REDUCTIONS.																						
Lapsed or retained during the year, ...	...	...	6,389	752	867	1,557	7,156	2,309	...	...	7,131	2,989	...	...	25	...	20	...	161	...	...
Consolidations, viz:																						
1. From errors, ...	...	7,863	...	...	536	857	536	8,720	...	7,863	521	843	...	...	16	...	14	...	...	...	...
2. From Alluvion, ...	...	...	...	...	19	20	25	24	...	...	25	24	...	...	...	...	...	...	...	...	...
TRANSFERS, viz:																						
1. To other Districts, ...	3,075	1,900	2,421	862	1,175	1,491	6,671	4,263	...	...	2,279	612	108	...	...	...	3,410	...	...	...	...
2. To other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...	3,075	9,763	8,716	1,618	2,597	3,925	14,388	15,306	...	7,863	9,956	3,768	108	231	4,324	...	3,444	...	169	...	...
BALANCE OUTSTANDING.	3,38,553	76,412	1,20,451	38,044	43,185	57,685	5,02,189	1,74,141	2,36,387	63,888	2,48,946	97,373	11,950	8,511	4,906	600	2,369	137	1,000			

Outstanding at end of last year, ...	62,766	13,790	71,022	20,454	21,508	15,316	1,55,206	49,560	51,122	15,490	88,666	29,873	13,923	4,082	1,585	115	323	777	129	1,233
ADDITIONS.																				
Newly granted, viz.,																				
1. Actually granted within the year, ...	...	...	...	...	30	15	30	15	...	...	20	3	10	12	...	...	...	1	1	3
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...	...	...	1,395	389	...	...	1,395	389	...	...	770	50	...	...	625	359	...	1	...	1
CORRECTIONS, viz.:																				
1. From errors, ...	30,003	3,587	2,314	19	1,244	121	33,561	3,727	17,463	1,607	15,293	2,120	805	...	...	...	...	...	...	...
2. From Alluvion, ...	...	...	8	34	...	...	8	34	...	...	8	34	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. From other Districts, ...	...	...	...	...	11	6	11	6	...	...	11	6	...	...	...	...	...	1	...	2
2. From other headings of this Return, ...	511	150	755	57	172	150	1,468	351	683	800	785	51	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...	30,514	3,737	4,502	493	1,457	292	36,473	4,522	18,146	1,907	16,887	2,264	815	12	625	359	...	3	1	4
GRAND TOTAL, ...	93,280	17,527	75,524	20,947	22,965	15,608	1,91,769	54,082	69,268	17,397	1,95,563	32,137	14,738	4,094	2,210	454	323	780	130	1,233
REDUCTIONS.																				
Lapsed or resumed during the year, ...	2,143	1,942	2,990	678	1,089	590	6,222	3,210	40	76	6,182	3,134	...	...	...	...	4	29	...	35
CORRECTIONS, viz.:																				
1. From errors, ...	3,745	500	6,670	2,476	839	206	11,254	3,182	1,979	566	5,911	1,909	3,364	707	...	...	...	...	...	...
2. From Alluvion, ...	73	22	...	...	12	...	85	22	...	...	73	22	12	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. To other Districts, ...	6	6	...	...	...	...	6	6	...	...	6	6	...	...	...	...	...	1	...	1
2. To other headings of this Return, ...	511	150	1,555	100	202	165	2,268	415	...	...	683	300	...	...	1,585	115	...	...	...	...
TOTAL REDUCTIONS, ...	6,478	2,620	11,215	3,254	2,142	961	19,895	6,855	2,019	642	12,855	5,371	3,376	707	1,565	115	4	30	...	34
BALANCE OUTSTANDING, ...	86,802	14,907	64,309	17,693	20,823	14,647	1,71,934	47,247	67,249	16,753	92,698	26,766	11,362	3,367	625	359	319	750	130	1,199

TABLE NO. 1

STATEMENT No. XII.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
SPECIFICATION.	DIVISION	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.									
		VILLAGES.		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (REZAH).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		In perpetuity.		For life or lives.	
		Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.
Outstanding at end of last year, ...		3,53,654	59,270	6,126	39,241	32,975	15,893	3,92,755	1,14,404	97,103	14,862	2,94,763	97,899	683	1,127	206	516	36	291	52	379
ADDITIONS.																					
Newly granted, viz.,																					
1. Actually granted within the year, ...		34,214	600	...	...	31	32	34,245	632	34,245	632	...	...	...	...	...	...	14	...	...	14
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings),
CORRECTIONS, viz :																					
1. From errors,
2. From Alluvion,
TRANSFERS, viz :																					
1. From other Districts,
2. From other headings of this Return,
TOTAL ADDITIONS, ...		34,214	600	...	...	44	45	34,238	645	34,238	645	...	...	...	...	...	...	16	...	...	16
GRAND TOTAL,		3,87,868	59,870	6,126	39,241	33,019	15,938	4,27,018	1,15,049	1,31,361	15,507	2,94,763	97,899	683	1,127	206	516	52	291	52	393
REDUCTIONS.																					
Lapsed or resumed during the year,	42	26	42	20	...	...	42	26	...	...	...	...	...	4	...	4
CORRECTIONS, viz :																					
1. From errors,	11,004	...	11,004	...	11,004	...	...	...	...	...	...	...	...	...	...	...
2. From Dilution,
TRANSFERS, viz :																					
1. To other Districts,
2. To other headings of this Return,	13	18	...	...	...	...	18	18	...	...	...	...	...	9	...	2
TOTAL REDUCTIONS,	11,039	39	11,039	39	11,004	...	53	39	...	...	...	...	...	6	...	6
BALANCE OUTSTANDING,		3,87,868	59,870	6,126	39,241	21,960	14,899	4,13,954	1,15,016	1,20,337	14,407	2,94,708	97,650	683	1,127	206	516	52	285	52	385

Outstanding at end of last year, ...	25,469	94,726	6,900	41,132	14,481	58,945	46,250	2,24,803	19,195	51,837	11,606	89,560	559	4,155	14,890	79,261	76	1,782	170	2,028
ADDITIONS.																				
Newly granted, viz.,																				
1. Actually granted within the year, ...	...	...	...	100	...	...	...	100	...	100	...	...	...	...	...	...	...	...	...	...
2. Grants previously held on which orders were passed within the year (i. e., transfers from Columns 17 and 18 to other headings), ...	...	6,611	...	411	490	4,801	490	11,823	...	1,094	490	4,766	...	...	...	5,963	2	80	...	82
CORRECTIONS, viz.:																				
1. From errors, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From Alluvion, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. From errors, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ADDITIONS, ...	...	6,611	...	511	490	4,801	490	11,923	...	1,194	490	4,766	...	...	...	5,963	2	80	...	82
GRAND TOTAL,	25,469	1,01,337	6,900	41,643	14,971	93,746	46,740	2,36,726	19,195	53,031	12,096	94,316	559	4,155	14,890	85,224	78	1,862	170	2,110
REDUCTIONS.																				
Lapsed or resumed during the year, ...	117	7,281	30	599	151	1,044	298	8,924	...	6,887	235	1,461	...	...	63	576	...	...	...	...
CORRECTIONS, viz.:																				
1. From errors, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. From Diluvion, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS, viz.:																				
1. To other Districts, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. To other headings of this Return, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL REDUCTIONS, ...	117	7,281	30	599	832	8,922	979	15,902	...	6,887	235	1,461	...	...	744	7,654	...	84	...	84
BALANCE OUTSTANDING.	25,352	94,056	6,270	41,044	14,139	85,724	45,761	2,20,824	19,195	46,144	11,861	92,855	559	4,155	14,146	77,670	78	1,778	170	2,026

REZAHAWUR.

STATEMENT No. XII.—(Concluded.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
SPECIFICATION.	DIVISION	TOTAL AREA AND REVENUE ASSIGNED.										DISTRIBUTION OF AREA AND JUMMA.								NO. OF HOLDERS.		
		VILLAGES.		FRACTIONAL PORTIONS OF VILLAGES.		PLOTS (REZZAH).		TOTAL.		IN PERPETUITY.		FOR ONE OR MORE LIVES.		DURING MAINTENANCE OF ESTABLISHMENTS.		PENDING REPORT OR ORDERS OF GOVERNMENT.		In perpetuity.	For life or lives.	During maintenance or institutions.	Total.	
		Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.	Area.	Jumma.					
Outstanding at end of last year.	...	29,78,676	17,21,819	9,14,268	7,77,793	4,56,489	6,23,353	43,49,433	31,22,963	24,33,328	16,61,588	17,19,722	12,14,273	1,57,605	1,32,961	38,778	1,14,143	23,556	51,285	11,644	86,485	
ADDITIONS.																						
Newly granted, viz.,																						
1. Actually granted within the year.	...	51,191	16,539	2,789	2,217	2,527	1,177	56,507	19,983	50,526	15,258	5,855	4,239	126	486	...	...	24	11	11	46
2. Grants previously held on which orders were passed within the year (i. e., transfers from columns 17 and 18 to other headings),	...	3,255	8,631	1,780	1,050	1,456	5,684	6,471	15,365	1,769	1,842	3,799	6,796	278	423	625	6,302	67	113	6	166	
CORRECTIONS, viz.:																						
1. From errors.	...	1,42,112	8,004	32,240	23,649	13,459	6,204	1,87,811	37,857	26,554	11,015	1,60,218	26,402	944	87	295	353	3	...	...	3
2. From Alluvion,	...	1,231	849	358	270	6	6	1,595	1,125	303	409	1,292	716	...	...	...	...	...	3	...	3
TRANSFERS, viz.:																						
1. From other Districts.	...	43,097	63,530	15,795	26,406	20,871	32,240	79,763	1,22,176	27,115	45,311	43,646	58,792	8,535	17,062	467	1,011	1,489	2,863	1,837	6,189	
2. From other headings of this Return,	...	2,795	862	856	168	319	427	3,970	1,457	767	514	3,085	712	...	...	108	231	2	6	...	8
TOTAL ADDITIONS.	...	2,43,661	98,465	53,818	53,760	38,638	45,738	3,36,117	1,97,963	1,06,834	74,349	2,17,905	97,657	9,883	18,060	1,495	7,897	1,585	2,996	1,854	6,435	
GRAND TOTAL.		32,22,337	18,20,284	9,68,086	8,31,553	4,95,127	6,69,091	46,85,503	33,20,928	25,40,162	17,35,937	19,37,627	13,11,930	1,67,488	1,51,021	40,273	1,22,040	25,141	54,261	13,498	92,920	
REDUCTIONS.																						
Lapsed or resumed during the year,	...	21,422	21,394	33,192	16,103	10,501	13,950	65,115	51,457	1,477	9,439	63,505	41,353	15	15	118	650	14	1,329	2	1,345	
CORRECTIONS, viz.:																						
1. From errors.	...	5,450	14,269	7,631	4,859	13,808	4,734	26,889	23,862	14,529	12,528	7,295	6,528	3,368	707	1,697	4,099	...	7	...	7	
2. From Alluvion,	...	297	162	470	101	131	141	898	404	250	64	636	340	12	...	...	...	8	20	...	28
TRANSFERS, viz.:																						
1. To other Districts.	...	43,123	63,546	15,795	26,406	20,069	31,279	78,987	1,21,231	27,135	45,311	42,850	57,847	8,535	17,062	467	1,011	370	1,765	3,103	5,238	
2. To other headings of this Return,	...	3,594	2,068	3,997	1,005	1,976	6,419	9,567	9,492	2	3	3,012	1,008	108	231	6,445	8,250	...	93	5	98	
TOTAL REDUCTIONS.	...	73,886	1,01,439	61,085	48,474	46,485	56,533	1,81,456	2,06,446	43,393	67,345	1,17,298	1,07,076	12,038	18,015	8,727	14,010	392	3,214	3,110	6,716	
BALANCE OUTSTANDING.		31,48,451	17,18,845	9,07,001	7,83,079	4,48,642	6,12,558	45,04,094	31,14,482	24,96,769	16,68,592	18,20,329	12,04,854	1,55,450	1,33,006	31,546	1,08,030	24,749	51,067	10,388	86,204	

NO. XIII.

PENSIONS.

NO. XIII.

STATEMENT OF PENSIONERS GUARANTEED BY THE STATE TO INDIVIDUALS AT CLOSE OF THE YEAR 1867-68.

1	2	REDUCTIONS DURING THE YEAR.										ADDITIONS DURING THE YEAR.					NO. OF PENSIONERS AT THE CLOSE OF THE YEAR.				
		PENSIONERS AT COMMENCEMENT OF THE YEAR.		From base under Circular No. 31 of 1852.		From transfers from other Provinces.		From transfers from other Provinces.		From commutation of Land Grants.		Total.		For life or lives.		In perpetuity.		During maintenance of Establishment.		Total Pensioners.	
		No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.	No. of Pensioners.	Amount.
DIVISION	DEHLI.	Dehli, ...	1,855	1,97,170	20	2,21,633	1,872	2	180	...	...	54	4,268	14	5,736	12	7	1,627	...	22	7,375
		Goorgaon, ...	42	9,214	2	156	...	...	...	...	...	2	156	...	...	...	...	...	...	1	84
		Kurnal, ...	35	8,624	10	1,083	...	...	...	...	...	10	1,083	11	1,558	...	...	...	...	11	1,558
		Total, ...	1,932	2,15,008	32	3,45,532	1,872	2	180	...	...	66	5,507	25	7,324	2	96	7	1,627	84	9,047
DEHLI.	Hissar.	Hissar, ...	26	4,438	...	...	...	...	...	...	...	...	...	1	195	...	...	...	...	1	195
		Rohituck, ...	43	3,158	2	78	...	...	...	...	...	2	78	...	...	...	...	...	...	...	...
		Sirsa, ...	14	2,904	2	72	...	...	...	...	...	2	72	1	180	...	...	...	...	1	180
		Total, ...	83	10,500	4	150	...	...	...	...	...	4	150	2	375	...	...	...	...	2	375
HISSAR.	UMBALLA.	Umballa, ...	404	64,415	31	3,067	...	...	...	...	...	31	3,067	14	10,378	...	...	...	...	14	10,378
		Loodiana, ...	200	1,13,087	10	2,509	...	...	...	...	...	10	2,509	3	807	2	1,200	...	...	5	2,007
		Simla, ...	17	26,073	...	...	...	...	...	...	...	...	...	1	600	...	...	...	...	1	600
		Total, ...	620	2,03,575	41	5,576	...	...	...	...	...	41	5,576	18	12,385	2	1,200	...	...	20	13,585
UMBALLA.	JULLUNDUR.	Jullundur, ...	144	19,394	10	1,621	...	...	...	...	...	10	1,621	...	...	...	...	...	...	...	...
		Hoshiarpore, ...	128	41,425	2	96	...	...	...	...	...	2	96	6	1,493	...	...	...	...	6	1,493
		Kangra, ...	96	33,254	...	...	...	...	...	...	...	1	2,138	1	102	1	240	...	...	2	342
		Total, ...	367	94,073	12	1,717	...	...	...	...	...	13	3,855	7	1,895	1	240	...	...	8	1,895
JULLUNDUR.																					

* The No. was erroneously given as 1840 last year, instead of 1855.

† Four pensioners drawing 489 Rs. were omitted to be shown in last year's return, hence the difference in the figures brought forward.

AMRITSUR.	LAHORE.	RAWUL PINDEE.	MOOLTAN.	DERAJAT.	PESHAWUR.
Amritsar, ... Sialkote, ... Gurdaspur, ... Total, ...	Lahore, ... Ferozepoor, ... Gujranwala, ... Total, ...	Rawul Pindie, ... Jhelum, ... Goofiat, ... Shahpore, ... Total, ...	Mooltan, ... Jhang, ... Montgomery, ... Muzaffargarh, ... Total, ...	Dera Ismail Khan, ... Dera Gazi Khan, ... Bannoo, ... Total, ...	Peshawar, ... Kohat, ... Huzara, ... Total, ...
538 1,03,229 31 2,361 ... 1 240 ... 32, 2,691 9 1,221 82 8,486 ... 90 9,709 589 1,09,669 3 668 ... 591 1,10,336	1,896 8,11,262 120 26,998 ... 12 804 ... 132 27,802 22 9,453 2 2,800 ... 24 12,269 1,290 2,95,574 1 65 ... 1,291 2,95,719	116 18,313 5 366 1 17 ... 1 12 ... 6 353 1 42 1 102 ... 2 234 108 1,334 4 4,800 ... 112 18,194	30 6,612 2 71 ... 2 71 ... 272 29 6,750 ... 272 29 6,750 ... 39 6,813	162 47,986 5 139 ... 2 272 ... 7 461 4 372 ... 4 372 147 46,373 1 800 11 72 ... 159 47,897	35 11,721 1 59 ... 2 272 ... 1 84 2 1,200 ... 2 1,300 51 12,841 ... 51 12,841
145 27,537 5 391 1 240 ... 6 631 2 372 2 48 ... 4 420 142 26,351 1 375 ... 143 27,336	33 5,569 2 55 ... 2 55 ... 2 55 ... 1 1,500 187 22,396 ... 31 5,504 ... 31 5,504	82 17,209 5 287 ... 6 299 2 276 ... 2 276 ... 2 276 78 17,196 ... 76 17,186	51 2,896 6 132 ... 6 132 1 72 ... 1 72 ... 45 2,795 1 13 ... 46 2,806	23 7,136 4 303 ... 4 303 ... 303 19 6,855 ... 19 6,855	8 3,516 ... 1 600 1 600 ... 1 600 8 3,500 ... 4,116 0
816 34,768 6 1,503 ... 106 12,294 1 60 ... 116 13,467 20 1,341 1 90 ... 21 1,431 222 22,702 ... 222 22,702	201 28,220 15 3,054 ... 15 3,054 ... 15 3,054 ... 1 1,500 187 22,396 ... 187 22,396	71 7,531 1 300 ... 1 300 4 244 ... 4 244 ... 4 244 73 6,903 1 540 ... 74 7,506	36 3,178 ... 2 54 ... 2 54 ... 2 54 83 3,262 ... 36 3,262	23 7,136 4 303 ... 4 303 ... 4 303 19 6,855 ... 19 6,855	61 11,414 ... 1 100 3 286 ... 3 286 34 8,289 8 3,211 ... 62 11,480
991 1,65,534 44 3,935 1 240 ... 107 12,471 1 60 ... 133 16,729 30 2,931 85 8,674 ... 115 11,658 952 1,59,703 4 1,041 ... 956 1,60,853	1,896 8,11,262 120 26,998 ... 12 804 ... 132 27,802 22 9,453 2 2,800 ... 24 12,269 1,290 2,95,574 1 65 ... 1,291 2,95,719	37 12,710 4 197 ... 4 197 ... 4 197 ... 1 45 ... 1 45 31 12,558 ... 34 13,559	7 617 ... 1 117 ... 1 117 ... 1 117 ... 1 117 8 764 ... 8 764	162 47,986 5 139 ... 2 272 ... 7 461 4 372 ... 4 372 147 46,373 1 800 11 72 ... 159 47,897	119 99,681 1 89 ... 1 100 3 286 ... 3 286 113 24,800 8 3,211 1 42 ... 122 28,427
6,392 11,89,120 303 46,753 4 2,259 124 15,950 3 240 1 100 465 65,174 127 38,597 196 13,468 7 1,627 ... 230 54,033 6,023 10,92,805 130 84,239 14 1,23 6,157 11,78,279	1,896 8,11,262 120 26,998 ... 12 804 ... 132 27,802 22 9,453 2 2,800 ... 24 12,269 1,290 2,95,574 1 65 ... 1,291 2,95,719	806 55,823 15 1,150 1 17 1 12 ... 17 1,179 7 662 2 237 ... 9 799 293 50,103 5 5,340 ... 293 55,443	122 13,275 8 203 ... 8 203 ... 8 203 ... 8 203 ... 122 13,517	204 59,910 4 412 ... 2 272 ... 11 751 5 414 ... 5 414 186 58,036 1 800 11 72 ... 199 59,567	6,392 11,89,120 303 46,753 4 2,259 124 15,950 3 240 1 100 465 65,174 127 38,597 196 13,468 7 1,627 ... 230 54,033 6,023 10,92,805 130 84,239 14 1,23 6,157 11,78,279

NO. XIV.

ANNUAL STATEMENT OF
DUSTAKS ISSUED.

NO. XIV.

COMPARATIVE STATEMENT OF MINOR COERCIVE PROCESSES (OR DUSTUKS) IN THE PUNJAB FOR 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	PERSONAL IMPRISONMENT.				DISTRAINT OF PERSONALTY.		15
								9	10	11	12	13	14	
DIVISION.	DISTRICT.	Year.	Number of Dustaks issued for realization of revenue.	Amount of Dustak talabana realized.	Amount of talabana expended.	Surplus credited to Government.	Per-centage of disbursements to receipts.	Number of cases.	Average balance of revenue payable in each case.	Months.	Days.	Number of cases.	Average in each case of value of property distrained.	REMARKS.
PUNJAB	Dehli,	{ 1866-67, ... { 1867-68,	1,316 1,047	987 785	345 336	642 449	35 43	...	...	...	...	7 9	42 19	
	Goorgaon,	{ 1866-67, ... { 1867-68,	1,692 1,610	1,269 1,207	440 376	829 831	35 31	...	...	...	...	11 11	56 163	
	Kurnaul,	{ 1866-67, ... { 1867-68,	862 532	667 429	386 346	281 83	56 81	...	...	...	...	...	...
	Total,	{ 1866-67, ... { 1867-68,	3,870 3,189	2,923 2,421	1,171 1,058	1,732 1,363	40 44	...	...	...	...	18* 20	50 98	
PUNJAB	Hissar,	{ 1866-67, ... { 1867-68,	351 445	271 334	203 261	68 73	75 76	...	...	...	...	...	...
	Rohank,	{ 1866-67, ... { 1867-68,	763 1,168	573 876	955 324	317 552	45 37	...	123	...	12	...	149	
	Sirsa,	{ 1866-67, ... { 1867-68,	92 35	69 26	6 ...	63 26	8 ...	...	...	...	...	...	...
	Total,	{ 1866-67, ... { 1867-68,	1,306 1,648	912 1,236	464 585	448 651	50 47	...	123	...	12	...	149	
PUNJAB	Umballa,	{ 1866-67, ... { 1867-68,	2,191 2,520	1,683 1,906	1,109 1,229	574 1,230	66 64	...	...	...	...	2 8	164 145	* Includes Rs. 323 savings of previous years, and Rs. 230 held in deposit for current expenses.
	Loodiana,	{ 1866-67, ... { 1867-68,	898 798	673 599	637 579	36 20	94 96	...	...	...	...	...	...
	Simla,	{ 1866-67, ... { 1867-68,	...	...	...	...	...	...	...	...	...	...	...
	Total,	{ 1866-67, ... { 1867-68,	3,059 3,318	2,356 2,505	1,746 1,808	610 1,230	74 72	...	...	...	...	2 8	164 145	

JULLUNDUR.													
Jullundur,	...	{ 1866-67, 1867-68,	1,647	1,160	440	720	38	...	...	...	...	...	...
Hoshiarpore,	...	{ 1866-67, 1867-68,	1,381	1,111	343	763	31	...	...	...	...	...	...
Kangra,	...	{ 1866-67, 1867-68,	1,259	944	506	438	53	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	798	600	470	130	78	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	165	124	26	98	19	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	218	165	29	136	17	...	...	...	...	...	...
Total,	...	{ 1866-67, 1867-68,	2,971	2,328	972	1,256	44	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	2,497	1,876	847	1,029	46	...	...	...	...	...	...
AMRITSUR.													
Amritsur,	...	{ 1866-67, 1867-68,	3,873	3,768	1,898	2,360	37	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	4214,	3,257	1,935	1,302	60	...	...	...	...	...	...
Sealkote,	...	{ 1866-67, 1867-68,	1,562	1,179	350	629	30	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	2,327	1,506	629	1,267	33	...	...	...	...	...	...
Goedaspore,	...	{ 1866-67, 1867-68,	6,612	4,134	1,139	2,995	28	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	3,847	2,704	1,174	1,530	43	...	...	...	...	...	...
Total,	...	{ 1866-67, 1867-68,	16,947	9,071	2,887	6,134	32	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	16,388	7,837	3,758	4,039	48	...	...	...	...	...	...
LAHORE.													
Lahore,	...	{ 1866-67, 1867-68,	1,735	1,301	786	615	60	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	1,482	1,111	873	238	79	...	...	...	...	...	...
Ferozepore,	...	{ 1866-67, 1867-68,	1,602	1,202	936	246	50	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	1,915	1,436	1,035	401	72	...	...	...	...	...	...
Goofranwalla,	...	{ 1866-67, 1867-68,	337	292	292	...	100	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	338	488	229	259	46	...	...	...	...	...	...
Total,	...	{ 1866-67, 1867-68,	3,474	2,795	2,034	751	73	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	3,885	3,035	2,137	808	70	...	...	...	...	...	...
RAWUL PINDIE.													
Rawul Pindies,	...	{ 1866-67, 1867-68,	357	268	268	...	100	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	495	371	371	...	100	...	...	...	...	...	...
Jhelum,	...	{ 1866-67, 1867-68,	...	...	...	...	...	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	...	...	...	...	...	...	...	...	...	...	...
Gogrial,	...	{ 1866-67, 1867-68,	40	30	8	22	27	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	253	200	66	194	25	...	...	...	...	...	...
Shahpore,	...	{ 1866-67, 1867-68,	...	...	...	...	...	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	...	...	...	...	...	...	...	...	...	...	...
Total,	...	{ 1866-67, 1867-68,	337	235	276	22	33	...	...	...	...	...	...
	...	{ 1866-67, 1867-68,	848	691	437	194	69	...	...	...	...	...	...

REMARKS

NO. XV.

ANNUAL STATEMENT OF KHAM HOLDINGS IN THE PUNJAB, FOR THE YEAR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
DIVISION.	District.	Tehsil Division.	Number of Mouzahs or Villages.	Jumma fixed at Settlement, either Regular.	Average net collections realized during previous years.	AREA OF LAND UNDER CULTIVATION.			DEMAND FOR THE PRESENT YEAR.				DEDUCTIONS TO BE MADE FROM THE DEMAND.			Net Demand.	REMARKS.
						Ordinary crops.	First class crops.	Total.	Tuk-haree.	On ordinary crops, in which a prescribed share of the produce is taken.	On first class crops, in which a money rate is applied.	Total.	Ordinary.	Extra-ordinary.	Total.		
MOOLTAH.	Mooltan, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery, ...	Montgomery,	1	1,300	1,193	...	...	...	...	400	...	400	...	...	...	400	...
	Mozuffergah, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total, ...	...	1	1,300	1,193	...	...	...	...	400	...	400	...	...	...	400	...
MOOLTAH.	D. I. Khan, ...	{ Dera, Koolah } { chee, Tank, }	64	38,180	59,960	26,747	260	27,007	...	78,509	1,835	80,344	2,652	18,792	20,844	59,500	...
	D. G. Khan, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bannoo, ...	Lukkee, Bannoo.	34	1,519	...	1,575	6	1,881	...	1,810	10	1,820	110	5	115	1,714	...
	Total, ...	...	98	39,699	59,960	28,622	266	28,888	...	80,328	1,845	82,178	2,162	18,797	20,950	61,214	...
DERAJAT.	Peshawur, ...	Khalsa, Khutlak.	1	22	22	...	...	...	...	22	...	22	...	...	...	22	...
	Kohat, ...	Kohat,	20	512	530	325	...	325	...	542	...	542	...	...	...	542	...
	Huzara, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total, ...	...	21	504	552	325	...	325	...	564	...	564	...	...	...	564	...
PESHAWUR.	GRAND TOTAL.	...	120	41,863	61,705	28,947	266	29,218	...	81,292	1,845	83,137	2,162	18,797	20,950	62,178	...

NOTE.—Divisions blank have been omitted in printing.

NO. XVI.

TUCCAVEE. ADVANCES.

NO. XVI.

COMPARATIVE YEARLY TOWNIE OF TUCCAVEE ADVANCES FOR WORKS OF PERMANENT UTILITY, PURCHASE OF BULLOCKS &c., IN THE PUNJAB, FOR THE YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICT.	Year.	ADVANCES MADE.			ADVANCES DUE.			OUTSTANDING ADVANCES AT THE CLOSE OF THE PRESENT YEAR.		REMARKS.	
			Up to close of last year.	Within the present year.	Total.	At close of last year.	Within the present year.	Total.	Collections within the present year.	Not due.	Due.	
DEHLI	Dehli,	1866-67, 1867-68,	3,783 3,437	950 2,275	4,733 5,732	1,251 1,716	1,251 1,716	1,276 1,691	3,457 4,016	.. 25	* A mistake of 1 rupee corrected this year. + Includes of Re. 1,838, recovered from recipients who failed in their engagements. † The difference in the amounts brought forward is owing to transference made with Pehoa to Amballa.
	Goorgaon,	1866-67, 1867-68,	88,294 * 79,088	15,040 7,500	1,03,334 86,588	7,798 1,769	12,922 28,647	20,720 30,416	24,245 + 27,656	77,320 54,334	1,769 4,598	
	Karnal,	1866-67, 1867-68,	1,107 † 1,809	1,075 2,670	2,182 4,479	.. ..	273 431	273 431	273 431	1,909 4,048	..
	Total,	1866-67, 1867-68,	93,184 84,364	17,065 12,445	1,10,249 99,799	7,798 1,769	14,446 30,794	22,244 32,563	25,794 29,778	82,686 62,398	1,769 4,623	
	Hissar,	1866-67, 1867-68,	2,127 2,241	1,000 1,550	3,127 3,791	38 ..	848 863	886 863	886 863	2,241 2,928	..	
HISSAR.	Rohtak,	1866-67, 1867-68,	22,973 32,999	17,560 12,400	40,533 45,399	7,534 8,860	7,534 8,860	7,534 8,860	32,999 36,539	..	\$ Includes Rs. 468, recovered from recipients who failed in their engagements.
	Sirsa,	1866-67, 1867-68,	10,632 7,508	1,050 1,400	11,682 8,908	.. 667	4,774 3,023	4,774 3,690	4,174 \$ 4,158	6,841 4,750	667	
	Total,	1866-67, 1867-68,	35,782 42,748	19,610 15,350	55,342 58,098	38 667	13,156 12,746	13,194 13,413	12,594 13,881	42,081 44,217	667	
	Umballa,	1866-67, 1867-68,	1,518 1,437	810 520	2,328 1,957	.. ..	891 1,157	891 1,15	891 1,037	1,437 800	.. 100
	Looodiana,	1866-67, 1867-68,	1,768 1,589	820 675	2,588 2,264	.. ..	999 1,141	999 1,141	999 1,141	1,589 1,123	..
UMBALLA	Simla,	1866-67, 1867-68,	The amount transferred with Pehoa of the Karnal District was taken credit for last year.
	Total,	1866-67, 1867-68,	3,286 3,026	1,630 1,195	4,916 4,221	.. ..	1,893 2,298	1,890 2,298	1,890 2,198	3,026 1,923	.. 100

JULLUNDUR.									
Jullundur,	1866-67, 1867-68,	1,223 1,027	720 1,050	1,943 2,077	916 602	.. ..	916 602	1,027 1,475	.. 60
Hoosliarpour,	1866-67, 1867-68,	570 238	76 380	646 618	.. ..	408 208	408 208	238 410	....
Kangra,	1866-67, 1867-68,	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Total,	1866-67, 1866-68,	1,793 1,265	796 1,430	2,589 2,695	916 602	408 208	1,324 810	1,265 1,885	.. 60
AMRITSUR.									
Amritsur,	1866-67, 1867-68,	25 * 568	80 1,195	105 1,758	25 ..	50 364	105 364	80 1,394	....
Sealkote,	1866-67, 1867-68,	4,327 4,345	1,150 2,280	5,477 6,575	2,371 1,374	35 1,368	2,406 2,642	3,071 3,933	1,274 1,584
Goordaspour,	1866-67, 1867-68,	675 + 855	875 380	1,550 1,205	.. ..	249 370	249 370	1,301 835	31 ..
Total,	1866-67, 1867-68,	5,027 5,763	2,105 3,775	7,132 9,538	2,396 1,274	364 2,102	2,760 3,376	4,452 6,162	1,305 1,584
LAHORE.									
Lahore,	1866-67, 1867-68,	3,530 2,857	1,165 2,580	4,695 5,437	.. ..	1,838 2,264	1,838 2,264	2,657 3,173	....
Ferozepoor,	1866-67, 1867-68,	3,522 2,816	1,839 2,425	5,351 5,241	.. ..	2,585 1,339	2,535 1,339	2,816 3,902	....
Goofranwalla,	1866-67, 1867-68,	10,018 6,868	1,200 1,400	11,218 8,268	.. ..	4,350 3,806	4,350 3,806	6,868 4,462	....
Total,	1866-67, 1867-68,	17,070 12,541	4,191 6,405	21,264 18,946	.. ..	8,723 7,109	8,723 7,109	12,541 11,537	....
RAWUL PINDIEE.									
Rawul Pindiee,	1866-67, 1867-68,	11,124 5,033	180 300	11,304 5,333	.. ..	6,271 5,273	6,271 5,273	5,033 60	....
Uchium,	1866-67, 1867-68,	8,824 7,884	1,390 1,350	10,214 9,234	.. ..	2,380 2,804	2,380 2,804	7,884 6,430	....
Goofrat,	1866-67, 1867-68,	160 155	30 370	210 525	.. ..	55 95	55 95	155 430	....
Shahpore,	1866-67, 1867-68,	942 518	180 450	922 968	.. ..	404 544	404 544	518 424	213 ..
Total,	1866-67, 1867-68,	20,550 13,590	1,800 2,470	22,650 16,060	.. ..	9,060 8,716	9,060 8,716	13,590 7,314	213 ..

* Includes Rs. 493, received by transfer with Butala.

+ Less Rs. 477, transferred with Butala to Umritsur.

STATEMENT No. XVI.—Concluded.

1	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICT.	Year.	ADVANCES MADE.			ADVANCES DUE.			Collections within the present year.	OUTSTANDING ADVANCES AT THE CLOSE OF THE PRESENT YEAR.		REMARKS.
			Up to close of last year.	Within the present year.	Total.	At close of last year.	Within the present year.	Total.		Not due.	Due.	
MOOLTAN.	Mooltan,	1866-67, 1867-68,	1,975 3,070	2,100 1,950	4,075 5,020	.. 45	1,050 892	1,050 937	1,005 837	3,025 4,083	45 100	
	Jhung,	1866-67, 1867-68,	235 130	100 1,915	335 1,945	205 80	.. 50	205 130	205 130	130 1,815	.. ..
	Montgomery,	1866-67, 1867-68,	200 125	.. 700	200 825	.. ..	75 125	75 125	75 125	125 700	.. ..
	Muzaffargarh,	1866-67, 1867-68,	127 ..	.. 250	127 250	.. ..	127 ..	127 ..	127 ..	.. 250	.. ..
	Total,	1866-67, 1867-68,	9,537 3,325	2,500 4,715	4,737 8,040	205 125	1,252 1,067	1,457 1,192	1,412 1,092	3,280 6,348	45 100	
	Dera Ismael Khan,	1866-67, 1867-68,	1,781 1,559	700 1,030	2,481 2,589	133 187	976 1,284	1,109 1,471	922 886	1,372 1,118	187 585	
DERAJAT.	Dera Gaze Khan,	1866-67, 1867-68,	11,567 10,633	625 5,235	12,192 15,868	75 225	1,709 1,055	1,784 1,280	1,559 1,070	10,408 14,588	225 210	
	Bunnoo,	1866-67, 1867-68,	1,525 4,125	2,300 2,550	4,325 6,675	1,525 ..	2,800 275	4,325 275	200 275	.. 6,400	4,125 ..	
	Total,	1866-67, 1867-68,	14,873 16,317	4,125 8,815	18,998 25,132	1,733 412	5,485 2,614	7,218 3,026	2,681 2,231	11,780 22,106	4,537 795	
	Peshawur,	1866-67, 1867-68,	.. 700	700 820	700 1,520	.. ..	373 ..	373 ..	.. 373	700 1,147	.. ..
PESHAWUR.	Kohat,	1866-67, 1867-68,	.. ..	.. 250	.. 250	.. ..	.. ..	.. ..	.. ..	.. 250	.. ..
	Hazara,	1866-67, 1867-68,	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
	Total,	1866-67, 1867-68,	.. 700	700 1,070	700 1,770	.. ..	373 ..	373 ..	.. 373	700 1,397	.. ..
	Grand Total,	1866-67, 1867-68,	1,94,352 1,83,629	54,225 57,670	2,48,577 2,41,299	13,086 4,849	54,784 68,327	67,870 73,176	64,853 68,007	1,75,401 1,56,817	8,328 7,475	

NO. XVII.
B U S I N E S S .

NO. XVII.
COMPARATIVE ABSTRACT OF BUSINESS INSTITUTED, DISPOSED OF, AND PENDING IN THE PUNJAB DURING THE
YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
DIVISION.	DISTRICT.	Year.	Pending at commencement of year.	Settled.	Land Revenue.	Recis- tution.	Miscella- neous.	Excise.	Ac- counts.	Total.	Total pending and insti- tuted.	On trial.	Adjusted or with- drawn.	Struck off on default.	Total.	Pending at close of the year.	Date on which the oldest case pending was instituted.
DEHLI.	...	{ 1866-67 1867-68	{ 95 146	{ 144 175	{ 133 192	{ 715 825	{ 1,906 1,861	{ 290 774	{ 896 1,129	{ 4,084 4,966	{ 4,179 5,192	{ 4,029 4,715	{	{	{ 4,038 4,715	{ 146 387	{ 25th June 1864. 23rd April 1867.
	Delli.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon.	...	{ 1866-67 1867-68	{ 112 111	{ 180 201	{ 292 334	{ 1,432 1,670	{ 305 328	{ 222 215	{ 2,925 3,426	{ 3,037 3,537	{ 2,924 3,406	{ 2 1	{	{ 2,926 3,409	{ 111 128	{ 19th July 1864. 15th August 1865.
	Kurnal.	...	{ 1866-67 1867-68	{ 143 113	{ 176 179	{ 181 339	{ 946 1,424	{ 1,490 1,672	{ 116 128	{ 295 265	{ 3,277 4,120	{ 3,164 3,931	{	{	{ 3,164 3,931	{ 113 189	{ 6th August 1866. 1st August 1867.
	Total.	...	{ 1866-67 1867-68	{ 320 370	{ 590 556	{ 516 865	{ 2,255 2,927	{ 4,748 5,203	{ 711 1,230	{ 1,413 1,609	{ 10,143 12,389	{ 10,117 12,052	{ 2 1	{ 2 1	{ 10,123 12,055	{ 370 704	{ 23th June 1864. 15th August 1865.
HISSAR.	...	{ 1866-67 1867-68	{ 66 54	{ 69 39	{ 80 26	{ 697 565	{ 1,402 1,283	{ 172 373	{ 300 314	{ 2,796 2,600	{ 2,792 2,654	{ 2,727 2,598	{ 5 2	{	{ 2,738 2,600	{ 54 54	{ 8th Novr. 1868. 18th January 1869.
	Hissar.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rohatuck.	...	{ 1866-67 1867-68	{ 47 30	{ 300 43	{ 131 96	{ 459 478	{ 1,422 1,835	{ 220 246	{ 1,147 682	{ 8,766 3,450	{ 3,708 3,335	{ 2 3	{ 2 6	{ 3,716 3,344	{ 50 86	{ 18th Decr. 1866. 23th March 1867.
	Nirra.	...	{ 1866-67 1867-68	{ 73 52	{ 136 538	{ 22 44	{ 466 604	{ 1,411 1,679	{ 71 298	{ 621 655	{ 2,804 3,871	{ 2,740 3,695	{ 10 3	{ 2 67	{ 2,752 3,765	{ 52 86	{ 30th March 1865. 30th March 1865.
	Total.	...	{ 1866-67 1867-68	{ 189 156	{ 507 620	{ 230 166	{ 1,662 1,647	{ 4,235 4,797	{ 463 917	{ 2,068 1,652	{ 9,362 9,955	{ 9,175 9,628	{ 17 8	{ 14 93	{ 9,206 9,729	{ 156 226	{ 30th March 1865. 30th March 1865.
UMBALLA.	...	{ 1866-67 1867-68	{ 300 340	{ 123 80	{ 214 382	{ 2,503 2,692	{ 4,032 3,727	{ 129 125	{ 18,092 7,482	{ 25,093 14,469	{ 25,393 14,829	{ 24,698 14,208	{ 59 46	{ 296 238	{ 25,053 14,492	{ 340 337	{ 27th July 1866. 11th June 1867.
	Umballa.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Loodiana.	...	{ 1866-67 1867-68	{ 180 72	{ 239 257	{ 20 22	{ 1,297 1,649	{ 1,830 1,977	{ 12 133	{ 156 68	{ 3,714 4,176	{ 3,555 3,953	{ 39 29	{ 48 60	{ 3,642 4,042	{ 72 134	{ 30th May 1866. 29th October 1867.
	Simla.	...	{ 1866-67 1867-68	{ 24 9	{ 8 10	{	{ 1 4	{ 409 501	{ 76 39	{ 8 13	{ 526 581	{ 516 573	{	{ 1 ...	{ 517 573	{ 9 8	{ 4th Feb'y 1867. 12th August 1867.
	Total.	...	{ 1866-67 1867-68	{ 514 421	{ 370 347	{ 234 404	{ 3,801 4,346	{ 6,271 6,206	{ 217 297	{ 18,226 7,566	{ 29,633 19,586	{ 28,769 18,734	{ 98 75	{ 345 298	{ 29,212 19,107	{ 421 479	{ 30th May 1866. 11th June 1867.

JULLUNDUR.													
Jullundur, ...	{ 1866-67 1867-68	814 * 208	298 108	38 41	4,739 5,261	711 1,368	75 324	8,404 9,272	14,239 16,464	14,533 17,062	13,883 16,463	6 1	157 100
Hooshyarpoor, ...	{ 1866-67 1867-68	545 549	266 285	33 47	5,432 5,907	1,025 1,038	68 138	7,432 7,961	7,566 7,961	8,111 8,510	7,540 7,654	22...	...
Kangra, ...	{ 1866-67 1867-68	207 54	45 64	2 5	304 77	538 440	10 194	1,420 1,364	2,319 2,144	2,536 2,198	2,466 2,146	2 ...	4
Total, ...	{ 1866-67 1867-68	1,066 1,201	519 347	73 83	10,522 11,245	2,274 2,641	168 651	10,666 11,192	24,124 26,369	25,190 27,770	23,889 26,463	29 1	161 104
UMRITSUR.													
Umristsur, ...	{ 1866-67 1867-68	419 325	869 399	82 78	1,346 1,352	2,473 2,806	352 998	6,459 281	11,631 5,914	11,450 6,239	11,630 5,780	152 ...	143
Sealkote, ...	{ 1866-67 1867-68	341 532	539 532	29 33	1,290 3,338	1,336 1,186	33 24	1,624 220	4,841 6,334	5,192 5,676	4,797 5,346	7 ...	36
Goordaspur, ...	{ 1866-67 1867-68	69 + 119	1,538 553	54 20	1,312 1,696	1,948 1,269	22 22	232 135	5,106 8,707	5,175 3,826	4,800 3,664	142 12	63
Total, ...	{ 1866-67 1867-68	829 786	2,148 1,526	115 131	3,038 6,337	5,757 6,261	407 1,044	8,315 636	20,975 14,955	21,807 15,741	20,427 14,790	301 12	242 64
LAHORE.													
Lahore, ...	{ 1866-67 1867-68	131 71	263 263	1,838 1,697	905 1,326	2,145 2,048	244 321	26,429 26,596	31,686 26,731	32,007 26,822	31,936 26,739	...	...
Ferozpoor, ...	{ 1866-67 1867-68	31 ...	417 397	26 78	1,892 1,370	2,361 2,317	16 18	1,536 2,283	5,540 6,461	5,346 6,492	5,375 6,307	58 94	79
Gojranwalla, ...	{ 1866-67 1867-68	53 205	267 135	23 46	351 471	1,163 912	7 1	106 80	1,911 1,654	1,994 1,839	1,759 1,785	...	...
Total, ...	{ 1866-67 1867-68	270 307	949 796	1,907 1,821	2,618 3,667	5,709 5,277	263 346	27,891 22,959	39,337 34,966	39,547 35,173	39,103 34,831	58 94	79 94
RAWULPINDEE.													
Rawulpindce, ...	{ 1866-67 1867-68	289 252	391 146	54 35	3,898 2,634	3,280 2,488	179 143	214 226	7,737 6,670	8,016 5,932	7,494 5,304	...	260
Jhelum, ...	{ 1866-67 1867-68	631 142	277 191	34 43	2,787 2,894	2,082 1,80	241 180	165 170	6,586 4,603	7,157 4,745	6,881 4,525	45 3	89
Longowal, ...	{ 1866-67 1867-68	22 ...	331 111	4 18	537 300	583 242	15 54	962 438	2,482 1,503	2,434 1,556	2,390 1,549	...	11
Shahpore, ...	{ 1866-67 1867-68	275 + 136	440 446	50 84	1,637 1,386	2,116 2,423	208 359	410 398	4,861 5,100	5,139 5,236	4,850 4,931	60 10	94
Total, ...	{ 1866-67 1867-68	1,210 583	1,249 394	142 184	9,769 7,414	6,011 6,376	634 736	1,751 1,732	21,556 16,876	22,766 17,459	21,615 16,769	105 24	454 273

* Working cases, increased by 90 owing to new hearings being added to the revised Business Statement this year.

† 51 cases transferred to Civil Courts, hence the difference in the No. brought forward.

STATEMENT NO. XVII.—Concluded.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
DIVISION.	DISTRICT.	Year.	Pending at commencement of year.	Settlement.	Land Revenue.	Registration.	Miscellaneous.	Excise.	Accounts.	Total.	Total pending and instituted.	On trial.	Adjusted or withdrawn.	Struck off on default.	Total.	Pending at close of the year.	Date on which the oldest case pending was instituted.
MOOLTAN.	Mooltan, ...	1866-67	134	365	272	2,132	1,317	23	64	4,393	4,527	4,290	1	87	4,378	149	31st May 1866.
	...	1867-68	149	279	556	1,907	1,516	47	74	4,379	4,528	4,113	5	46	4,164	364	28th January 1867.
	Jhung, ...	1866-67	761	1,439	1,229	894	3,175	988	259	7,984	8,745	8,328	35	88	8,451	294	19th May 1866.
	...	1867-68	294	565	1,170	1,068	4,853	1,002	257	8,910	9,204	8,862	3	56	8,921	283	21st May 1867.
	Montgomery, ...	1866-67	86	1,064	387	832	3,094	246	220	5,863	5,948	5,691	...	15	5,706	242	1st Feb'y. 1867.
MOOLTAN.	Montgomery, ...	1867-68	242	902	991	992	3,112	262	70	6,329	6,571	6,325	5	38	6,468	103	11th Feb'y. 1868.
	Mozuffergurh, ...	1866-67	82	946	160	845	2,781	93	92	4,907	4,989	4,808	8	55	4,671	318	3rd January 1867.
	...	1867-68	318	2,446	205	929	3,409	95	39	7,123	7,441	6,945	8	105	7,058	383	13th Decr. 1867.
	Total, ...	1866-67	1,062	3,834	2,038	4,723	10,567	1,350	635	23,147	24,209	22,917	44	245	23,206	1,003	19th May 1866.
	...	1867-68	1,003	4,192	2,922	4,891	12,690	1,406	440	26,741	27,744	26,345	21	245	26,611	1,138	21st January 1867.
DERAJAT.	Bannoo, ...	1866-67	195	137	82	452	427	17	...	1,115	1,310	1,034	9	8	1,051	259	22nd Novr. 1864.
	...	1867-68	259	136	134	595	569	20	...	1,454	1,713	1,517	27	10	1,554	159	22nd Novr. 1866.
	Dera Ismail Khan, ...	1866-67	23	210	104	2,062	385	276	4	3,041	3,064	2,904	23	26	3,043	21	16th June 1866.
	...	1867-68	21	58	86	1,556	423	217	99	2,439	2,460	1,964	30	424	2,418	42	16th June 1866.
	Dera Ghazee Khan, ...	1866-67	17	67	231	2,989	703	55	924	4,969	4,986	4,939	18	7	4,964	23	20th May 1866.
DERAJAT.	Dera Ghazee Khan, ...	1867-68	22	18	47	1,971	1,222	33	649	3,940	3,962	3,931	7	5	3,943	19	29th Feb'y. 1868.
	Total, ...	1866-67	235	414	417	5,503	1,515	348	928	9,125	9,360	8,967	50	41	9,066	302	22nd Novr. 1864.
	...	1867-68	302	212	267	4,122	2,214	270	748	7,833	8,135	7,412	64	439	7,916	220	16th June 1866.
	Peshawur, ...	1866-67	125	102	186	404	2,185	22	9,165	12,064	12,189	12,098	21	44	12,163	26	23rd April 1866.
	...	1867-68	26	37	641	494	1,340	18	7,746	10,176	10,202	10,068	74	49	10,191	11	14th Jan'y. 1868.
PESHAWUR.	Huzar, ...	1866-67	43	91	...	31	816	11.	53	1,002	1,045	980	22	26	1,028	17	16th Feb'y. 1867.
	...	1867-68	17	...	2	56	1,001	13	164	1,229	1,246	1,184	38	7	1,229	17	15th March 1868.
	Kohat, ...	1866-67	6	12	9	115	437	925	1,114	2,612	2,618	2,618	...	...	2,618	...	...
	...	1867-68	...	21	...	97	622	937	1,084	2,661	2,661	2,661	...	...	2,661	...	...
	Total, ...	1866-67	174	205	195	550	3,438	958	10,332	15,678	15,852	15,696	43	70	15,809	43	23rd April 1866.
PESHAWUR.	...	1867-68	43	58	643	650	2,863	968	8,984	14,066	14,109	13,913	112	56	14,081	26	14th Jan'y. 1868.
	Grand Total, ...	1866-67	5,838	10,938	5,878	48,341	52,625	5,519	82,125	2,02,581	2,08,219	2,00,675	747	1,655	2,03,077	5,148	10th March 1864.
	...	1867-68	5,172	9,797	7,396	47,266	53,927	7,865	57,018	1,88,269	1,88,431	1,80,737	412	1,668	1,82,817	5,614	14th October 1864.

NO. XVIII.

APPEALS.

NO. XVII.
COMPARATIVE STATEMENT OF APPEALS IN THE REVENUE DEPARTMENT TO COMMISSIONERS AND DEPUTY COMMISSIONERS DURING THE YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13
	DISTRICT.	Court in which appeal is heard.	Pending at the close or beginning of	Instituted during the year.	Total.	Confirmed.	Reversed.	Modified or returned for re-investigation.	Total.	Pending at the close of the year.	Date on which the oldest appeal pending was preferred.	Average period each appeal was pending.
			1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.
	DEHLI.	Commr's Court, Depy. Commr's Court	...	2	41	52	41	64	33	41	5	8 days.
	Georgson, ...	Commr's Court, Depy. Commr's Court	2	31	29	33	26	8	2	3	1	7 days.
	Kurnal, ...	Commr's Court, Depy. Commr's Court	1	...	4	1	2	...	2	...	...	73 days.
	Total, ...	Commr's Court, Depy. Commr's Court	3	2	102	108	105	105	78	81	17	14 days.
	Hisar, ...	Commr's Court, Depy. Commr's Court	...	3	43	35	43	38	29	28	9	9 days.
	Bohluak, ...	Commr's Court, Depy. Commr's Court	1	1	33	42	34	43	24	27	6	6 days.
	Sirsa, ...	Commr's Court, Depy. Commr's Court	2	1	25	19	27	20	20	16	5	15 days.
	Total, ...	Commr's Court, Depy. Commr's Court	3	5	101	96	104	101	73	71	19	12 days.
	Umballa, ...	Commr's Court, Depy. Commr's Court	...	53	76.	69	76	122	20	35	2	6 days.
	Loodianah, ...	Commr's Court, Depy. Commr's Court	...	10	6	8	6	8	2	...	3	17 days.
	Simla, ...	Commr's Court, Depy. Commr's Court	...	1	9	22	9	22	7	9	1	18 days.
	Total, ...	Commr's Court, Depy. Commr's Court	...	63	98	96	96	161	25	44	6	45 days.
			...	15	30	15	15	30	14	9	1	26 days.
			...	15	30	15	15	30	14	9	1	127 days.

RAWUL PINDEE.			LAHORE.			UMRITSUR.			JULLUNDUR.														
Jullundur,	{Commr's Court, Depy. Commr's Court	3	10	51	7	43	54	53	41	38	2	2	1	2	44	37	10	16	2nd Feby. 1867.	4th Novr. 1867.	31 days. 11 days.	85 days. 17 days.	
Hoshiarpour,	{Commr's Court, Depy. Commr's Court	10	15	76	11	77	86	92	63	59	4	15	4	3	71	77	15	15	24th Octr. 1866.	8th Mch. 1868.	34 days. 6 days.	43 days. 24 days.	
Kangra,	{Commr's Court, Depy. Commr's Court	1	1	8	2	2	9	3	7	2	...	1	1	...	8	3	1	...	12th Mch. 1867.	...	31 days.	29 days.	
Total,	{Commr's Court, Depy. Commr's Court	14	26	135	18	122	149	148	111	94	6	18	6	5	123	117	26	31	24th Octr. 1866.	4th Novr. 1867.	32 days. 8 days.	36 days. 20 days.	
Umrtsur, ...	{Commr's Court, Depy. Commr's Court	3	6	53	...	61	56	67	42	45	4	2	4	4	50	51	6	16	2nd Octr. 1866.	27th May 1867.	22 days.	27 days.	
Saskote, ...	{Commr's Court, Depy. Commr's Court	5	2	39	...	41	44	43	37	32	3	2	2	2	43	36	2	7	2nd Octr. 1866.	30th Augt. 1867.	21 days.	9 days.	
Gooraspour,	{Commr's Court, Depy. Commr's Court	20	4	78	...	67	98	71	80	50	11	2	3	4	94	56	4	15	3rd Decr 1866.	10th Augt. 1867.	7 days.	17 days.	
Total,	{Commr's Court, Depy. Commr's Court	28	12	170	...	169	198	181	159	127	15	6	9	10	186	148	12	38	2nd Octr. 1866.	27th May 1867.	17 days.	19 days.	
Lahore, ...	{Commr's Court, Depy. Commr's Court	3	...	14	...	12	17	12	12	8	1	2	4	1	17	11	...	1	...	28th Novr. 1867.	...	39 days.	13 days.
Ferozpoor,	{Commr's Court, Depy. Commr's Court	16	9	64	...	45	80	64	55	37	3	9	13	5	71	51	9	3	2nd Feby. 1867.	12th Mch. 1868.	32 days.	30 days.	
Gujranwala,	{Commr's Court, Depy. Commr's Court	...	...	8	...	12	8	12	4	10	1	1	3	1	8	12	...	...	...	...	21 days.	23 days.
Total,	{Commr's Court, Depy. Commr's Court	19	11	102	...	68	121	79	81	52	8	13	21	6	110	73	11	6	2nd Feby. 1867.	26th July 1867.	31 days.	26 days.	
Rawul Pindiee	{Commr's Court, Depy. Commr's Court	20	9	155	...	55	175	64	112	47	47	7	7	2	166	56	8	8	18th April 1866.	11th Feby. 1867.	41 days.	47 days.	
Jhelum,	{Commr's Court, Depy. Commr's Court	43	17	202	...	49	245	66	160	57	53	5	9	1	228	63	17	...	30th Augt. 1866.	11th Sept. 1867.	31 days.	38 days.	
Goojat,	{Commr's Court, Depy. Commr's Court	35	11	109	...	42	144	53	97	39	28	4	8	4	133	47	11	...	6th June 1866.	5th Octr. 1867.	58 days.	69 days.	
Shahpoor,	{Commr's Court, Depy. Commr's Court	4	1	3	...	5	7	6	5	6	1	...	2	...	6	6	1	...	22nd Jan'y. 1866.	...	128 days. 119 days.	71 days.	
Total, ...	{Commr's Court, Depy. Commr's Court	102	35	469	...	151	571	189	374	149	135	16	24	7	533	172	38	17	22nd Jan'y. 1866.	11th Feby. 1867.	64 days. 83 days.	55 days.	

Statement No. XVIII. --(Continued).

1	2	3	4	5	6	7	8	9	10	11	12	13
			Pending at the close of or beginning of.	Instituted during the year.	Total.	Confirmed.	Reversed.	Modified or returned for re-investigation.	Total.	Pending at the close of the year.	Date on which the oldest appeal pending was preferred.	Average period each appeal was pending.
DIVISION.	DISTRICT.	Court in which appeal is heard.										
MOOLTAN.	Moontan, ...	Commr's Court.	1866-67. 2	1866-67. 46	1866-67. 46	1866-67. 35	1866-67. 37	1866-67. 8	1866-67. 5	1866-67. 2	1866-67. 7th Mch. 1867.	26 days.
	Jhung, ...	Commr's Court.	1866-67. 2	1866-67. 40	1866-67. 42	1866-67. 3	1866-67. 34	1866-67. 5	1866-67. 40	1866-67. 2	1866-67. 213th Mch. 1867.	18 days.
	Montgomery,	Commr's Court.	1866-67. 2	1866-67. 39	1866-67. 41	1866-67. 6	1866-67. 39	1866-67. 4	1866-67. 52	1866-67. 2	1866-67. 13th Mch. 1867.	19 days.
	Moosuffurgh,	Commr's Court.	1866-67. 1	1866-67. 16	1866-67. 17	1866-67. 2	1866-67. 14	1866-67. 1	1866-67. 16	1866-67. 1	1866-67. 128th Mch. 1867.	27 days.
	Total, ...	Commr's Court.	1866-67. 7	1866-67. 141	1866-67. 148	1866-67. 11	1866-67. 124	1866-67. 12	1866-67. 9	1866-67. 7	1866-67. 7th Mch. 1867.	22 days.
	D Ismail K,	Commr's Court.	1866-67. 9	1866-67. 17	1866-67. 26	1866-67. 8	1866-67. 15	1866-67. 3	1866-67. 22	1866-67. 9	1866-67. 4th Decr. 1866.	78 days.
	D Ghazee K,	Commr's Court.	1866-67. 1	1866-67. 4	1866-67. 5	1866-67. 2	1866-67. 2	1866-67. 1	1866-67. 5	1866-67. 1	1866-67. 16th Feby. 1867.	98 days.
	Bunnoo,	Commr's Court.	1866-67. 5	1866-67. 67	1866-67. 62	1866-67. 10	1866-67. 85	1866-67. 1	1866-67. 2	1866-67. 6	1866-67. 16th Novr. 1866.	24 days.
	Total, ...	Commr's Court.	1866-67. 15	1866-67. 78	1866-67. 93	1866-67. 52	1866-67. 2	1866-67. 29	1866-67. 8	1866-67. 15	1866-67. 416th Novr. 1866.	65 days.
	PESHAWUR.	Peshawur, ...	Commr's Court.	1866-67. 97	1866-67. 117	1866-67. 274	1866-67. 173	1866-67. 18	1866-67. 9	1866-67. 52	1866-67. 97	1866-67. 9th Augt. 1866.	98 days.
Kohat, ...	Commr's Court.	1866-67. 2	1866-67. 1	1866-67. 9	1866-67. 19	1866-67. 6	1866-67. 2	1866-67. 2	1866-67. 8	1866-67. 1	1866-67. 14th Jan'y. 1868.	80 days.
Hazara,	Commr's Court.	1866-67. 4	1866-67. 214	1866-67. 218	1866-67. 81	1866-67. 180	1866-67. 6	1866-67. 27	1866-67. 49	1866-67. 4	1866-67. 3211th Feby. 1866.	89 days.
Total,	Commr's Court.	1866-67. 146	1866-67. 392	1866-67. 488	1866-67. 299	1866-67. 304	1866-67. 16	1866-67. 115	1866-67. 81	1866-67. 101	1866-67. 16th May 1866.	87 days.
GRAND TOTAL,	Commr's Court.	1866-67. 318	1866-67. 1,418	1866-67. 1,698	1866-67. 1,373	1866-67. 1,098	1866-67. 152	1866-67. 208	1866-67. 144	1866-67. 278	1866-67. 308 11th Feby. 1865.	86 days.
	Depy. Commr's Court.	1866-67. 9	1866-67. 126	1866-67. 162	1866-67. 148	1866-67. 83	1866-67. 28	1866-67. 30	1866-67. 18	1866-67. 9	1866-67. 5th Novr. 1866.	29 days.

Note.—The Statement of the Peshawur Division, for 1866-67, was incorrectly prepared, owing to a misinterpretation of the instructions conveyed in Financial Commissioner's Circular. The figures now substituted are correct.

NO. XIX.

ABSTRACT STATEMENT OF MAFFEE INVESTIGATIONS AND MISCELLANEOUS CASES RECEIVED, DISPOSED OF AND PENDING, IN FINANCIAL COMMISSIONER'S COURT, DURING THE YEAR 1867-68.

DIVISION.	MAFFEES.					MISCELLANEOUS.					REMARKS.		
	Pending at the close of last year.	Received during the present year.	Total	DISPOSED OF.			Pending at the close of the year.	Pending at close of last year.	Received during the year.	Total.		Disposed of.	Pending at close of the year.
				By Financial Com- missioner.	Reported to Govern- ment.	Returned for reinves- tigation.								Total.
Delhi, ...	2	...	2	2	...	...	2	...	...	2	2	...	...
Hissar, ...	...	...	...	...	...	...	...	...	...	1	1	1	...
Umballa, ...	...	...	...	...	...	...	...	...	1	...	1	...	1
Jullundur, ...	1	7	8	1	7	...	8	...	...	1	1	...	1
Unrisur, ...	...	10	10	...	10	...	10	...	1	2	3	2	1
Lahore, ...	...	4	4	...	4	...	4	...	...	1	1	1	...
Rawal Pindie, ...	...	43	43	2	41	...	43	...	...	2	2	2	...
Mooltan, ...	...	2	2	...	2	...	2	...	...	2	2	2	...
Derajat, ...	...	13	13	...	13	...	13	...	...	1	1	1	...
Peshawur, ...	...	18	18	...	18	...	18	...	1	1	2	1	1
Total, ...	3	97	100	5	95	...	100	...	3	13	16	12	4

A. B.—This includes cases reported in English.

NO. XX.

ABSTRACT STATEMENT OF APPEALS OF ALL SORTS INSTITUTED, DISPOSED OF, AND PENDING, IN FINANCIAL COMMISSIONER'S OFFICE DURING THE YEAR 1867-68.

DIVISION.	PENDING.			DISPOSED OF.						Transferred to other departments.	Grand Total.	Pending at close of the year.	REMARKS.
	Pending at the end of last year.	Instituted during the year.	Total.	Confirmed.	Reversed.	Modified.	Remanded for re-investigation.	Total.					
Delhi,	...	66	19	85	48	18	6	9	76	1	77	8	
Hissar,	...	20	10	80	24	8	...	1	28	...	28	2	
Umballa,	...	62	7	69	41	14	1	1	67	...	67	2	
Jullundur,	...	34	26	60	45	2	...	2	49	1	50	10	
Umritsur,	...	115	88	203	143	15	11	21	190	8	198	10	
Lahore,	...	46	31	77	68	9	1	8	66	2	68	9	
Rawul Pindie,	...	79	59	138	90	21	2	11	124	...	124	14	
Mooltan,	...	36	21	67	36	8	5	6	65	1	66	1	
Derajat,	...	12	8	15	7	5	1	...	13	...	13	2	
Peshawur,	...	31	64	95	77	2	4	9	92	...	92	3	
Total,	...	491	328	819	564	92	31	68	750	8	758	61	

NO. XXI.

FINANCIAL RESULTS OF SETTLEMENTS 1867-68.

NO. XXI.

ABSTRACT STATEMENT OF FINANCIAL RESULTS OF REGULAR AND SUMMARY SETTLEMENTS IN THE PUNJAB FOR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			ASSESSMENTS.												
			FROM COMMENCEMENT OF SETTLEMENT TO CLOSE OF PRECEDING YEAR.					DURING THE YEAR 1867-68.					Total increase.	Total Decrease.	
DIVISION.			Specification of character of Settlement, whether Regular or Summary.	Number of villages.	Former jumma.	Revised jumma.	Increase.	Decrease.	Number of villages.	Former jumma.	Revised jumma.	Increase.	Decrease.		
DISTRICT.															
UMRITSUR.	Umritsur,	Regular, Summary,	1,368	12,08,737	11,57,572	...	50,865	...	...	...	...	...	...	...	50,865

	Saalkote,	Regular, Summary,	1,978	8,55,572	8,50,910	...	28,962	...	...	...	...	...	...	...	28,962

	Goordaspore,	Regular, Summary,	2,221	12,56,092	11,56,056	...	1,00,086	...	...	...	...	...	...	...	1,00,086
LAHORE.	Total,	Regular, Summary,	5,767	33,53,701	31,73,539	...	1,79,868	...	...	...	...	...	...	...	1,79,868
	Lahore,	Regular, Summary,	...	...	...	...	...	...	664	2,21,678	2,21,365	29,687	...	29,687	...
	Ferozpoor,	Regular, Summary,	...	...	...	...	...	...	...	...	...	...	...	...	...

	Gojranwalla,	Regular, Summary,	446	2,51,409	2,73,676	...	7,823	755	2,47,454	2,52,503	35,349	...	35,349	7,823	...
Total,			...	446	2,51,409	2,73,676	...	7,823	1,410	4,69,132	5,34,168	65,036	...	65,036	7,823

RAWUL PINDEE												
Rawul Pindce,	...	Regular, Summary,	...	...	...	...	...	...	...	...	...	...
Jhelum,	...	Regular, Summary,	...	...	...	...	...	...	...	...	...	...
Gojjerat,	...	Regular, Summary,	655	2,67,704	2,72,395	4,391	...	...	...	...	33,646	...
Shahpoor,	...	Regular, Summary,	573	3,38,083	3,65,967	...	22,116	...	...	...	850	22,116
Total,	...	Regular, Summary,	1,128	6,35,787	6,38,362	4,801	22,116	806	2,57,743	3,16,848	20,105	33,906
Peshawur,	...	Regular, Summary,	...	...	...	...	...	...	...	...	...	...
Kohat,	...	Regular, Summary,	...	...	...	...	...	...	...	...	...	...
Hazara,	...	Regular, Summary,	850	2,17,272	2,38,235	20,963	...	...	...	...	...	20,963
Total,	...	Regular, Summary,	850	2,17,272	2,38,235	20,963	...	...	...	...	...	20,963
GRAND TOTAL,	...	Regular, Summary,	5,191	15,05,459	15,24,311	...	1,53,915	2,315	7,56,575	8,51,016	94,141	94,141
1,83,948												

Districts blank have been omitted in printing.

NO. XXII.

REGULAR AND SUMMARY SETTLEMENT WORK.

ABSTRACT STATEMENT OF REGULAR AND SUMMARY SETTLEMENT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
DIVISION.	DISTRICT.	Specification of character of Settlement, whether Regular or Summary.	NUMBER OF CASES ON THE FILE.			NUMBER OF CASES DECIDED IN THE YEAR.										Number of pending cases.
			Number of cases pending at beginning of year.	Cases instituted in the current year.	Total.	Litigated cases involving investigations and record of evidence.	Revenue-free investigations.	Matters connected with subordinate officials.	General matters of record and adj. just. ment.	Matters connected with measurements and statistics.	Matters connected with assessment.	Completion of Settlement Records.	Miscellaneous.	Total.		
JULLUNDUR.	Kangra, ... {	Regular, Summary,	11,562	94,584	1,06,146	2,442	2,162	108	8,721	59,814	754	7,776	12,136	93,912	12,234	
	Total, ... {	Regular, Summary,	11,562	94,584	1,06,146	2,442	2,162	108	8,721	59,814	754	7,776	12,136	93,912	12,234	
UMRITSUR.	Umritsur, ... {	Regular, Summary,	276	...	276	242	...	...	...	...	...	...	...	242	34
	Sealkote, ... {	Regular, Summary,	...	...	...	...	...	...	...	...	...	...	...	...	...
	Goordaspoor, ... {	Regular, Summary,	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total, ... {	Regular, Summary,	276	...	276	242	...	...	...	...	...	...	...	242	34
LAHORE.	Settl Comr. Punjab,	Regular,	104	237	341	122	...	...	...	...	...	...	...	122	219
	Lahore, ... {	Regular, Summary,	2,122	77,024	79,146	3,527	4,019	31	21,111	1,356	4,066	4,348	30,601	69,059	10,087	
	Gojranwalla, ... {	Regular, Summary,	2,988	25,793	28,781	2,066	112	...	8,087	423	1,565	2,310	12,740	27,303	1,478	
	Total, ... {	Regular, Summary,	5,214	1,03,054	1,08,268	5,715	4,131	31	29,198	1,779	5,631	6,658	43,341	96,484	11,784	
RAWUL PINDEE.	Goojrat, ... {	Regular, Summary,	10,000	57,589	67,589	3,312	1,444	1,291	20,342	1,084	2,849	4,845	32,214	67,381	208	
	Shahpoor, ... {	Regular, Summary,	2	8	10	2	...	...	1	1	1	1	2	8	2
	Total, ... {	Regular, Summary,	10,002	57,597	67,599	3,314	1,444	1,291	20,343	1,085	2,850	4,846	32,216	67,389	210	
PESHAWUR.	Peshawur, ... {	Regular, Summary,	32	1,391	1,423	222	29	5	23	212	...	...	213	704	719
	Hazara, ... {	Regular, Summary,	2,182	1,658	3,840	1,474	...	40	65	...	...	...	89	1,668	2,172
	Total, ... {	Regular, Summary,	2,182	1,658	3,840	1,474	...	40	65	...	...	...	89	1,668	2,172
			32	1,391	1,423	222	29	5	23	212	...	...	213	704	719
GRAND TOTAL, {		Regular, Summary,	29,236	2,56,893	2,86,129	13,187	7,737	1,470	58,327	62,67	9,235	19,279	87,782	2,59,695	26,434	
			32	1,391	1,423	222	29	5	23	21	...	...	213	704	719

Divisions and Districts blank

XXII.

WORK EXECUTED IN THE PUNJAB DURING THE YEAR 1867-68.

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
APPEALS.		MEASUREMENT.				ASSESSMENT.				EXPENDITURE.		Settlement when commenced.	Settlement when expected to be completed.	REMARKS.
Decided.	Re-maining.	From commencement of Settlement to the close of last year.		During the year.		From commencement of Settlement to close of last year.		During the year.		From commencement of Settlement, to close of last year.	During the year.			
		Effected.	Passed.	Effected.	Passed.	Vil- lages.	Juma.	Vil- lages.	Juma.					
253	31	9,99,587	9,99,587	11,60,445	11,60,445	...	...	...	...	83,486	69,337	1st Nov. 1865.	Last Per- gunnah in Decr. 1868.	
...	
253	31	9,99,587	9,99,587	11,60,445	11,60,445	...	...	...	...	83,486	69,337	...	...
...	
242	34	Villages. 1,075		...	...	1,568	11,57,872	...	...	1,51,353	...	...	...	Settlement completed, but not reported on.
...	
...	...	1,978	1,978	...	...	1,978	8,59,910	...	...	82,715	...	...	...
...	
...	...	2,714	2,714	...	...	2,221	11,56,056	...	...	81,088	...	...	...
...	
242	34	5,767	5,767	...	...	5,767	31,73,838	...	...	3,15,135	...	...	...
...	
122	219	...	...	...	...	...	...	...	...	62,288	43,897	...	...
280	58	Acres. 19,76,573		3,15,007	3,15,007	...	...	664	2,51,365	68,384	49,932	16th Novr. 1865	30th Sept. 1868.	
...	
158	1	17,34,782	17,34,782	...	...	446	2,73,676	755	2,82,803	55,877	38,999	1st Jan. 1866.	31st July 1864.	
...	
560	278	37,11,355	37,11,355	3,15,007	3,15,007	446	2,73,676	1,419	5,34,168	1,86,549	1,32,828	...	...
...	
343	28	11,90,103	11,90,103	...	...	555	2,72,593	895	3,16,493	66,244	45,549	1st Novr. 1865.	30th April 1868.	
...	
5	...	19,03,547	19,03,547	15,085	15,085	573	3,65,967	1	355	1,82,804	...	25th Jany. 1864.	12th Decr. 1867.	
...	
348	28	30,93,650	30,93,650	15,085	15,085	1,128	6,38,562	896	3,16,848	2,49,648	45,549	...	...
...	
...	...	1,01,139	...	70,106	...	...	...	...	...	20,091	6,217	Decr. 1863.	...	* Five villages shown last year. This is the area in acres.
107	1	853	853	...	...	850	2,38,235	...	...	35,547	5,050	1st June 1862.	...	
...	
107	1	853	853	...	...	850	2,38,235	...	...	35,547	5,050	...	...	† Of this, 6,620 are villages. See Un- dours Di- vision and Huzara District.
...	...	1,01,139	...	70,106	...	...	...	...	...	20,091	6,217	...	...
1,510	372	78,11,212	78,11,212	14,90,537	14,90,537	8,191	43,24,311	2,315	8,51,016	8,69,765	2,52,764	...	...
...	...	1,01,139	...	70,106	...	...	...	...	...	20,091	6,217	...	...

have been omitted in printing.

NO. XIII.

EXISTING SETTLEMENTS

* As the permanent Settlement has not as yet been sanctioned, the Settlement has been fixed for 20 years for the present with the approval of the Lieutenant Governor. ¹

† This Settlement was made by Deputy Commissioners from Rubee 1862-63 for 10 years of the Bhojpur Ilaka when Raja Teja Singh's jagher was consolidated.

‡ This Settlement was made by Mr. Pritsep, Settlement Commissioner, for 20 years from khuree 1864-65. It there are the villages transferred from Kungra.

§ These are the villages of Mote, Pritsep's new Settlement.

§ No such Settlements were previously made.

Settlements previously made including full record of rights...	...	...	...	1,805	5,78,135	Feb'y. 1859.	...	...	...	1,805	5,78,135
Ditto without such record, ...	5,995	7,70,500	1853	...	...	...	488	3,85,694	Feb'y. 1856,	11,833	18,68,125
M O O L T A N .											
Settled for 10 years and under 30	5,882	5,29,540	1867-68,	5,712	2,51,933	1871-72,	1,947	3,22,456	Various,	...	13,541
" under 10 years, ...	...	...	...	...	...	...	8	1,278	Do.	...	3,030
In progress, ...	...	...	...	...	...	...	3,622*	...	...	...	3,622
Total, ...	5,882	5,29,540	...	5,712	2,51,933	...	5,577	3,23,734	...	3,022	5,12,214
Settlements previously made including full record of rights, ...	892	5,59,815	1867-68,	5,559†	2,66,691	1871-72,	...	...	...	...	6,450
Ditto without such record, ...	†	5,93,970	1852-53,	10	1,909	...	...	...	...	...	10
DERA ISMAIL KHAN.											
Settled under 10 years, ...	7,096	3,63,981	Khureef 1863 and 1871	2,319	8,21,176	1864-65,	3,150	4,09,004	1862-63,	...	12,665
Total, ...	7,096	3,63,981	...	2,319	3,31,175	...	3,150	4,09,004	...	...	12,665
Settlements previously made including full record of rights, ...	2,376	1,56,118	Khureef 1861	1,143	3,41,091	1869,	...	...	...	...	4,519
Ditto without such record, ...	3,720	1,92,053	1857	...	4,50,833	1853,	3,150‡	4,36,945	1861-62,	...	6,870
P E S H A W T R .											
Settled in perpetuity, ...	...	...	...	...	...	...	...	...	...	...	174
" for 30 years or upward, ...	...	...	...	...	...	...	...	...	...	...	26,710
" for 10 years and under 30,	...	...	...	2,838	1,75,409	1866,	...	...	...	...	40,166
" under 10 years, ...	1,929	7,86,193	1859-60,	...	...	...	1,929	7,86,193	...	...	18,328
In progress, ...	...	...	...	...	...	...	3,000§	2,13,161	...	...	10,390
Total, ...	1,929	7,86,193	...	...	1,75,409	...	3,000	2,13,161	...	7,767	11,74,763
Settlements previously made including full record of rights, ...	...	...	...	...	...	...	...	...	...	...	29,332
Ditto without such record, ...	...	...	...	...	...	...	...	...	...	...	25,013
K O H A T .											
H U Z A R A .											
T O T A L .											
G R A N D T O T A L .											
DERA GHAZEE KHAN.											
B U N N O O .											
T O T A L .											
M O N T C O K E R Y .											
M O Z U F F U R G U R H .											
T O T A L .											

* This is jungle bar.

† The first Settlement was made by Mr. Cocks during 1849-50 and 1850-51.

‡ The second was made by Colonel Hamilton from 1852 to 1855-56.

§ Not measured.

§ In the Settlement of 1849-50 the area in miles is not recorded. The assessment was simply calculated on an average income of three previous years. The Settlement of 1853-54 was a summary one, but a regular Khewut was prepared and the area in miles recorded.

¶ Further statistics cannot be exhibited, as the Settlements are summary.

¶ Settlement in progress.

** No Settlement previous to 1855-56, was made including full record of rights. The details for the Settlement made without such record cannot be given as no measurement was made, it was made for 3 years.

*** The existing Settlement is the only one ever effected in the district. It was sanctioned for 10 years ending 1863, and subsequently extended for three years more.

NO. XXIV.

RAIN-FALL.

MEMO. SHEWING AVERAGE RAIN-FALL IN THE RAINY SEASON, AUTUMN AND SPRING,
FOR 1866-67 AND 1867-68.

D I V I S I O N.	From 1st May to 1st November 1866.	From 1st April to 1st October 1867.	From 1st November 1866 to 1st February 1867.	From 1st October 1867 to 1st January 1868.	From 1st February to 1st April 1867.	From 1st January to 1st April 1868.
	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.
Dehli,	27·1	29·5	0·1	0·9	0·6	3·3
Hissar,	12·0	18·2	...	1·1	1·0	1·8
Umballa,	34·1	33·9	0·7	1·2	1·3	5·4
Jullundhur,	46·3	56·9	1·9	0·7	3·1	13·3
Umritsur,	24·9	28·6	0·5	0·2	1·3	9·7
Lahore,	22·5	17·3	0·3	1·1	1·6	6·2
Rawul Pindee,	19·0	16·8	0·6	0·3	2·7	5·6
Mooltan,	3·0	5·8	0·1	0·6	0·7	2·4
Derajat,	4·0	7·8	0·3	0·5	1·2	4·9
Peshawur,	12·8	14·8	0·9	1·9	3·8	9·8
Average of the Punjab, ...	20·6	22·9	0·6	0·9	1·7	6·2

NO. XXIV.

COMPARATIVE STATEMENT OF METEOROLOGICAL RESULTS RECORDED IN THE PUNJAB FOR THE YEARS 1866-67 AND 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17																
FALL OF RAIN IN INCHES AND TENTHS OF AN INCH.																																
DIVISION.	DISTRICT.	No. of Gau- ges.	Year.	April.		May.		June.		July.		August.		Sept.		October.		November.		December.		January.		February.		March.		Total.				
				Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.			
DEHLI.	Dehli,	1	1866-67, 1867-68,	...	7	...	7	2	5	8	2	18	16	1	4	...	3	5	2	...	4	38	37	5	2
	Goorgoon,	1	1866-67, 1867-68,	...	4	...	9	1	2	13	1	16	15	...	7	1	6	1	...	...	...	...	...	...	...	...	...	3	33	3	8
	Kurnal,	1	1866-67, 1867-68,	...	6	...	9	3	2	6	9	4	13	7	1	2	2	8	...	9	...	...	...	...	...	...	...	5	16	9	...
	Average,	1	1866-67, 1867-68,	...	6	1	2	2	3	9	4	13	14	2	1	8	4	...	...	...	...	...	...	...	...	...	...	37	33	8	7
	Hissar,	1	1866-67, 1867-68,	...	...	...	5	1	9	5	2	3	7	8	4	...	1	4	...	3	...	...	...	...	...	...	...	9	11	7	9
HISSAR.	Rohtak,	1	1866-67, 1867-68,	1	2	1	6	4	7	4	5	9	9	8	2	5	...	...	...	...	...	...	...	...	...	...	...	13	24	3	3
	Sirsa,	1	1866-67, 1867-68,	...	4	...	1	2	3	1	1	9	8	1	1	5	2	4	...	...	...	...	...	...	...	...	...	7	14	6	2
	Average,	1	1866-67, 1867-68,	...	5	...	7	2	7	3	6	8	4	4	1	5	2	...	...	...	...	...	...	...	...	...	...	13	21	1	1
	Umballa,	1	1866-67, 1867-68,	...	...	...	9	4	6	16	3	9	18	2	1	9	6	7	...	...	...	...	...	...	...	...	...	24	44	7	7
	Loodeana,	1	1866-67, 1867-68,	1	4	2	9	5	1	9	2	6	7	7	...	3	1	...	...	...	...	...	...	...	...	...	...	23	21	5	5
UMBALLA.	Simla,	1	1866-67, 1867-68,	...	7	6	2	12	4	17	9	24	16	2	3	1	1	2	...	...	...	...	...	...	...	...	...	60	55	4	3
	Average,	1	1866-67, 1867-68,	...	7	3	2	6	8	11	7	13	14	8	1	6	3	9	...	...	...	...	...	...	...	...	...	36	40	1	5

[illegible]

STATEMENT No. XXIV.—(Concluded)

FAIR OF RAIN IN INCHES AND TENTHS OF AN INCH.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
FALL OF RAIN IN INCHES AND TENTHS OF AN INCH.																
DIVISION.																
DISTRICT.																
No. of Gauges.																
Year.																
Mooltan.																
Jhung.																
Ghograia.																
Moozuffgurh.																
Average.																
Dera Ismail Khan.																
Dera Ghazee Khan.																
Bunncoo.																
Average.																
Peshawur.																
Kohat.																
Husara.																
Average.																
General Average.																
1866-67.																
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NO. XXV.

AREA CULTIVATED AND UNCULTIVATED.

STATEMENT OF AREA CULTIVATED AND UNCULTIVATED IN THE PUNJAB FOR 1867-68.

1	2	3	4			5	
		TOTAL AREA, IN SQUARE MILES.		UNAPPROPRIATED CULTIVABLE WASTE, IN ACRES, THE PROPERTY OF GOVERNMENT.			
DIVISION.	DISTRICT.	Cultivated.	In acce.		Remaining last year.	Sold or granted during the year.	Remaining at close of year.
			Cultivable.	Uncultivable.			
DEHLI.	Dehli, ...	794	263	170	1,280	...	1,280
	Goorgaon, ...	1,526	174	316	2,016	...	2,016
	Kurnal, ...	1,020	890	442	4,020	...	4,020
	Total,	3,340	1,327	928	5,300	...	5,300
HISSAR.	Hissar, ...	2,110	1,162	268	3,540	...	3,540
	Rehtuk, ...	1,418	237	168	1,823	...	1,823
	Siras, ...	1,348	1,512	256	3,116	...	3,116
	Total,	4,876	2,911	692	8,479	...	8,479
UMBALLA.	Umballa, ...	1,430	433	705	2,623	...	2,623
	Loodiana, ...	1,117	147	95	1,359	...	1,359
	Simla, ...	15	3	...	18	...	18
	Total,	2,622	583	800	4,005	...	4,005
JULLUNDHUR.	Jullundur, ...	933	77	323	1,383	...	1,383
	Hoosharpur, ...	1,174	99	813	2,086	...	2,086
	Kangra, ...	871	112	1,843	2,826	...	2,826
	Total,	2,978	288	2,979	6,245	...	6,245
UMRITSUR.	Umrithur, ...	1,443	286	307	2,036	...	2,036
	Sealkote, ...	1,281	301	378	1,960	...	1,960
	Gordaspur, ...	960	89	292	1,341	...	1,341
	Total,	3,684	676	977	5,337	...	5,337
REMARKS.							
* This is the entire waste—cultivable and uncultivable has not been distinguished.							

* This is the entire waste—cultivable and uncultivable have not been distinguished.

LAHORE.	RAWUL PINDEE.	MOOLTAN.	DERAJAT.	PESHAWUR.
Lahore, Ferozepoor, Goofranwalla, Total,	Rawul Pindée, Jhelum, Goofrak, Shahpoo, Total,	Mooltan, Jhung, Montgomery, Maosulfergurh, Total,	Dera Ismael Khan, Dera Ghazee Khan, Bannoo, Total,	Peshawur, Kohat, Huzara, Total, Grand Total,
1,571 1,752 939	1,496 1,193 959 662	976 876 841 668	846 365 704	1,103 251 330
1,518 712 1,192	423 407 560 3,249	1,118 3,597 944 218	2,078 1,205 91	342 40 11
535 228 526	4,297 2,310 276 787	3,788 1,439 3,792 2,286	4,172 749 2,865	484 2,547 2,659
3,624 2,692 2,637	6,216 3,910 1,785 4,698	5,882 5,712 5,577 3,022	7,096 2,319 3,150	1,929 2,838 3,000
2,36,574 1,49,746	* 937 3,65,500* 3,95,639	18,82,676* 23,08,480 23,18,215* 53,914	8,76,811 13,500 ...	1,878 1,878 ...
2,637	23,087	1,933 19,411 2,265	378	...
2,33,937 1,49,746	* 937 3,65,500 3,72,551	18,80,743 23,08,480 22,98,804 51,649	3,76,811 13,122 ...	1,878
3,83,683	7,38,988	65,89,676	3,89,933	1,878
23,780	39,556	93,768	81,21,173	49,711
32,432	32,780	39,556	81,21,173	80,71,462

* 815 acres since reported.

* Remark the name as opposite Simla.

NO. XXVI.

POPULATION.

STATEMENT OF POPULATION OF

1		2	3	4	5	6	7	8	9	10	11	12
DIVISION.	DISTRICT.	INHABITED HOUSES.			POPULATION.							
		No. of masonry dwellings.	No. of all other kinds.	TOTAL.	Adult Males.	Adult Females.	Youths.	Young women.	Children under 12 years.		TOTAL.	No. per. square mile.
									Males.	Females.		
DEHLY.	Dehli, ...	59,514	1,08,876	1,68,390	1,89,571	1,72,324	27,001	17,322	1,09,734	92,898	6,08,850	496
	Goorgaon, ...	35,664	1,21,111	1,56,775	2,07,612	1,97,511	29,087	17,273	1,33,532	1,11,608	6,96,646	316
	Kurnaul, ...	39,701	93,897	1,33,598	1,88,257	1,66,988	29,294	18,961	1,13,212	94,215	6,10,927	260
	Total, ...	1,34,879	3,23,884	4,58,763	5,85,460	5,36,826	85,382	53,556	3,56,478	2,98,721	19,16,423	343
HISSAR.	Hissar, ...	16,928	93,117	1,10,045	1,53,787	1,25,529	20,007	13,531	93,053	78,774	4,84,681	137
	Rohtuk, ...	22,736	1,14,812	1,37,548	1,64,595	1,40,913	28,354	20,924	99,440	82,733	5,36,959	294
	Sirsa, ...	1,362	41,769	43,131	67,525	52,504	8,398	5,417	41,129	35,822	2,10,795	68
	Total, ...	41,026	2,49,698	2,90,724	3,85,907	3,18,946	56,759	39,872	2,33,622	1,97,329	12,92,435	145
UM. BALLA.	Umballa, ...	29,830	2,14,172	2,44,002	3,31,046	2,81,163	45,212	26,044	1,91,672	1,60,351	10,35,488	394
	Loodiana, ...	13,744	1,38,190	1,51,934	1,83,698	1,54,756	26,935	17,820	1,08,709	91,327	5,83,245	429
	Simla, ...	7,830	50	7,880	16,025	7,773	1,447	936	4,147	3,667	33,995	†
	Total, ...	51,404	3,52,412	4,03,816	5,30,769	4,43,692	73,594	44,800	3,04,523	2,55,345	16,52,728	418
JULLUNDUR.	Jullundur, ...	25,629	2,16,948	2,42,577	2,52,082	2,13,071	35,998	21,274	1,48,609	1,23,730	7,94,764	596
	Hooshiarpoor, ...	16,615	1,91,435	2,08,050	2,84,567	2,53,406	38,759	24,213	1,81,067	1,56,878	9,38,890	450
	Kangra, ...	442	1,46,992	1,47,434	2,40,808	2,25,730	33,097	17,476	1,12,377	97,060	7,27,148	257
	Total, ...	42,686	5,55,375	5,98,061	7,77,457	6,92,207	1,07,854	62,963	4,42,053	3,78,268	24,60,802	304
UMRITSUR.	Amritsur, ...	49,518	2,04,018	2,53,536	3,54,688	2,82,606	41,402	19,510	2,11,220	1,74,088	10,83,514	532
	Sealkote, ...	11,240	1,86,245	1,97,485	3,11,637	2,67,142	33,508	18,784	2,01,014	1,72,919	10,05,004	512
	Goordaspoor, ...	9,391	1,43,375	1,52,766	2,08,942	1,76,118	20,845	12,021	1,29,224	1,08,212	6,55,362	488
	Total, ...	70,149	5,33,638	6,03,787	8,75,267	7,25,866	95,755	50,315	5,41,458	4,55,219	27,43,880	514
LAHORE.	Lahore, ...	56,797	1,44,739	2,01,536	2,61,728	2,06,449	31,103	40,926	1,23,531	1,25,165	7,88,902	218
	Ferozepoor, ...	7,315	1,12,175	1,19,490	1,70,785	1,36,432	23,750	15,251	1,08,954	94,081	5,49,253	204
	Gojranwalla, ...	26,714	1,31,209	1,57,923	1,81,572	1,44,629	24,982	15,465	99,742	84,186	5,50,576	207
	Total, ...	90,826	3,88,123	4,78,949	6,14,085	4,87,510	79,835	71,642	3,32,227	3,03,432	18,88,731	210
RAWUL PINDEE.	Rawulpindee, ...	4,000	71,579	75,579	2,13,423	1,84,189	27,591	17,785	1,41,213	1,24,055	7,11,256	116
	Jhelum, ...	2,647	1,10,363	1,13,010	1,41,811	1,35,246	19,591	12,477	1,03,288	88,575	5,00,988	128
	Gojrat, ...	14,588	1,41,607	1,56,195	20,367	14,823	1,87,184	1,63,149	1,24,368	1,06,456	6,16,347	345
	Shalpoor, ...	12,783	73,766	86,549	1,11,329	1,00,347	15,028	9,423	71,466	63,203	3,68,796	78
	Total, ...	34,018	3,97,315	4,31,333	4,86,930	4,34,605	2,47,394	2,02,834	4,43,335	3,82,289	21,97,387	132
MOOLTAN.	Mooltan, ...	18,255	93,533	1,11,788	1,57,240	1,29,866	14,519	7,704	80,608	72,577	4,71,509	80
	Jhang, ...	2,828	72,158	74,986	1,10,046	90,209	12,998	6,532	70,580	57,662	3,48,027	61
	Montgomery, ...	7,265	65,021	72,286	1,16,666	91,306	11,319	6,770	72,031	61,345	3,59,437	64
	Meozulfurgurh, ...	5,578	59,557	65,135	93,458	81,569	10,370	5,139	58,293	46,718	2,95,547	98
Total, ...	33,916	2,90,275	3,24,191	4,77,410	3,92,550	48,806	26,145	2,90,907	2,38,302	14,74,520	73	
DERAJAT.	Dera Ismail Khan, ...	2,141	82,959	85,100	1,24,782	1,12,372	12,822	7,853	75,130	62,003	3,94,864	56
	Dera Ghazee Khan, ...	4,255	57,884	62,139	99,654	85,554	9,612	5,050	61,086	47,984	3,08,840	133
	Bunnoo, ...	10	60,627	60,637	85,834	77,738	6,109	9,625	58,612	49,629	2,87,547	91
	Total, ...	6,406	2,01,470	2,07,876	3,10,170	2,75,564	28,543	22,530	1,94,828	1,59,616	9,91,251	79
HAWUR.	Peshawur, ...	4,848	1,16,608	1,21,456	1,66,090	1,43,779	18,962	10,527	1,00,954	82,840	5,23,152	271
	Kohat, ...	96	28,543	28,639	45,299	39,012	5,844	3,141	28,180	23,943	1,45,419	51
	Mazara, ...	57	74,117	74,174	96,162	92,567	17,955	20,498	77,306	62,730	3,67,218	122

THE PUNJAB FOR 1867-68.

13	14	15	16	17	18	19	20	21	22	23	24	25
CLASSIFICATION OF POPULATION.								OCCUPATION.		Prevailing languages.	Emigration or Immigration during year.	REMARKS.
Christians.								Agriculturists.	Non-agriculturists.			
Europeans.	East Indian and other mixed classes.	Native.	Sikhs.	Hindoos.	Mahomedans.	Others.	TOTAL.					
648 21 223	119 20 6	1,476 1 26	580 130 9,295	4,38,886 4,80,307 3,56,305	1,30,645 2,16,147 1,51,723	36,496 20 93,349	6,08,850 6,96,646 6,10,927	2,70,338 3,99,332 3,05,974	3,38,512 2,97,314 3,04,953	Oordoo, Oordoo and Hindoo, Oordoo, corrupted, Hindoo, Punjabee,	Nil* 356	* Nothing special beyond the ordinary migration of individuals seeking service &c. &c.
892	145	1,503	10,005	12,75,498	4,98,515	1,29,865	19,16,423	9,75,644	9,40,779	...	...	...
51 40 12	62 7 33	9 1 ...	1,812 257 21,525	3,73,037 4,56,229 77,980	1,02,928 71,118 82,120	5,882 9,307 20,125	4,84,681 5,86,959 2,10,795	3,51,395 3,15,904 1,49,469	1,33,286 2,21,055 61,326	{ Oordoo, Jalloo, Punjabee and Bagaree, Oordoo, Oordoo, Punjabee, Bagaree, Bhutte,	E. 296 1 1,018 E. ... I. 320	
103	102	10	23,594	9,08,146	2,56,166	44,314	12,32,435	8,16,768	4,15,667	...	...	...
1,195 81 2,312	111 31 283	80 127 87	56,440 95,413 410	6,89,333 2,19,371 24,794	2,86,874 2,06,603 5,175	1,455 61,619 934	10,35,488 5,83,245 33,995	5,01,056 3,20,633 13,466	5,34,432 2,62,612 20,529	Oordoo, Punjabee, Oordoo, Punjabee, Oordoo, Paharee,	E. 250 282 ...	†The total area of this district has not been given
3,588	425	294	1,62,263	9,33,498	4,98,652	64,008	16,52,728	8,35,153	8,17,573	...	...	...
631 40 221	14 18 3	101 4 26	1,17,167 79,413 1,308	3,18,401 4,15,471 6,76,893	3,58,427 3,17,967 48,662	23 1,25,977 35	7,94,764 9,38,890 7,27,148	4,07,970 5,65,983 5,21,303	3,86,794 3,72,907 2,05,845	Oordoo, Punjabee, Punjabee, Oordoo, Paharee and Lahowlee,	E. 15,667 I. 1,045 ...	61
892	35	131	1,97,888	14,10,765	7,25,056	1,26,035	24,60,802	14,95,256	9,65,546	...	...	...
358	37	139	2,62,639	1,91,391	5,02,348	1,26,672	10,83,514	4,17,747	6,65,767	{ Punjabee, Oordoo, Persian, Cashmeree,	...	...
1,535 109	62 ...	214 ...	50,289 39,967	2,18,771 2,49,813	6,01,953 2,97,083	32,174 68,390	10,05,004 6,55,362	4,33,617 3,71,581	5,71,387 2,83,781	Punjabee, Hindustanee, Punjabee,	E. 128 I. 117 E. 49	...
2,002	99	353	6,52,895	6,39,305	14,01,396	3,27,236	27,43,880	12,22,945	15,20,335	...	...	...
2,587 900 19	116 10 25	97 24 67	1,18,360 1,60,487 38,911	1,17,301 68,406 1,04,156	4,68,387 2,45,659 3,57,551	82,054 73,767 49,858	7,88,262 5,49,253 5,50,576	2,79,362 3,40,842 2,13,153	5,69,546 2,08,411 3,37,423	{ Oordoo, Punjabee, Eng- lish, Cashmeree, Per- sian, Punjabee, Oordoo, Punjabee,	E. 500 I. 2,000 Not per- ceptible.	...
3,506	151	178	3,17,758	2,89,863	10,71,590	2,05,679	18,88,731	8,33,357	10,55,374	...	...	...
2,072	64	61	24,355	60,720	6,21,169	2,815	7,11,256	4,75,976	2,35,280	Oordoo, Punjabee, Pushtoo, Persian, Cashmeree, English, Gojratee, Punjabee dialect of Oordoo, Punjabee, English, Oordoo, Punjabee,	Nil. 3 34 9	...
42 25 14	16 21 1	3 3 1	...	62,976 20,653 3,122	4,34,157 53,174 69,590	3,794 5,37,696 3,05,507	5,00,988 6,16,347 3,63,796	3,02,874 3,63,664 1,77,781	1,98,114 2,52,683 1,91,015	...	...	...
2,153	102	68	48,130	2,30,460	18,98,529	17,945	21,97,387	13,20,295	8,77,092	...	...	...
904 9 48 24	36 7 4 6	290 ... 3 ...	907 2,994 12,286 2,571	86,989 57,299 69,805 36,748	3,60,165 2,70,819 2,77,291 2,49,865	22,218 16,899 ... 6,333	4,71,509 3,48,027 3,59,437 2,95,547	1,96,389 1,19,619 1,53,401 2,05,799	2,75,120 2,28,438 2,06,036 89,748	{ Oordoo, Mooltanee, Punjabee, Punjabee, English, Oordoo, Punjabee, Punjabee,	...	No considerable emigration or immigration
985	53	293	18,758	2,50,841	11,58,140	45,450	14,74,520	6,75,208	7,99,312	...	...	From Bhawalpore
169 54	31 10	33 2	1,587 1,124	48,756 38,467	3,38,387 2,64,527	5,901 4,656	3,94,864 3,08,840	2,15,933 1,73,420	1,78,931 1,35,420	Pushtoo, Punjabee, Hindustanee, Punjabee, Belouchee, Pushtoo and Hindoo,	382 4,695...	...
27 250	11 52	4 39	493 3,204	26,222 1,13,445	2,60,550 8,63,464	240 10,797	2,87,547 9,91,251	2,04,411 5,93,764	83,136 3,97,487	...	...	...
3,375 53 49	37 7 5	... ... ...	2,014 1,837 973	27,408 6,544 18,563	4,81,447 1,36,565 3,46,112	8,871 413 1,516	5,23,152 1,45,419 3,67,216	2,67,736 1,00,257 2,67,434	2,55,416 45,162 99,784	Pushtoo and Oordoo, Pushtoo, Hindoo, Oordoo, Persian, &c. Punjabee, Hindoo, Pushtoo,	E. 539 I. 810	...

NO. XXVII.

SURVEYED AND ASSESSED AREA.

NO. XXVII.

STATEMENT OF SURVEYED AND ASSESSED AREA OF THE PUNJAB, FOR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
DIVISION.	DISTRICT.	CULTIVATED.				UNCULTIVATED.				Total area assessed, columns 5 and 9.	ASSESSMENT.			
		Irrigated.		Unirrigated.		Total.	Grazing lands.	Culturable.	Unculturable waste.	Total.	Gross amount.	Rate per acre on cultivation.	Rate per acre on culturable land.	Rate per acre on total area of settlement.
		By Government works.	By private individuals.											
DELHI.	Delhi.	1,16,698	94,257	3,07,690	5,08,645	1,56,174	12,044	1,08,623	2,76,841	7,85,496	9,17,870	1 12 10	1 5 8	1 2 8
	Gurgaon.	2,169	46,170	9,28,135	9,76,475	...	1,11,507	2,02,176	3,13,683	12,90,159	11,19,514	1 2 4	1 0 6	0 13 10
	Karnal.	99,957	1,13,373	4,39,638	6,52,963	4,020	5,65,457	2,82,696	8,52,203	15,05,171	8,78,685	1 5 6	0 11 6	0 9 4
	Total.	2,18,824	2,43,600	16,75,464	21,38,088	1,60,194	6,80,038	3,93,495	14,42,727	35,80,815	29,16,069	1 5 9	1 0 5	0 13 0
HISSAR.	Hisar.	59,273	22,273	12,6 773	13,50,319	44,347	7 13,515	1,27,047	9 15,109	22,65,429	4,31,129	0 5 1	0 3 4	0 3 0
	Rohatuk.	1 25,518	19,533	7,62 372	9 07 423	5 057	1,51,887	1,02,458	2 59,432	11,66 855	9,05,453	0 15 11	0 13 8	0 12 5
	Sirsa.	...	63,110	7,99,823	8,62,933	...	9,67,247	1,61,944	11,31,191	19,94,124	1,82,249	0 3 5	0 1 9	0 1 7
	Total.	1,83,791	1,04,916	28,31,968	31,20 677	49,604	1,62,649	3,93,479	23,05,792	54,26,407	15,18,831	0 7 9	0 4 10	0 4 6
UMBALLA.	Umballa.	3,323	92,805	8,56,761	9,53,029	...	2,77 380	4,51,416	7,28,796	16,81,825	13,60,025	1 5 9	1 0 10	0 12 4
	Loudiana.	...	1,13,802	6,00,878	7,14,680	24,340	69 980	60,667	1,55,107	8,69,787	9,63,213	1 5 7	1 3 8	1 1 9
	Simla.	...	5,430	4,090	9,520	1,200	399	205	1,914	11,434	14,109	1 7 8	1 4 1	1 3 9
	Total.	3,523	2,12 087	14,61,669	16,77 229	27 540	3 47,789	5,12,488	8,85,517	25,63,046	23,37,347	1 6 3	1 2 6	0 14 7
JULLANDHUR.	Jullandhur.	...	1,64,192	4 32 746	5,96,938	...	49 802	2,06,852	2,56,154	8,53,092	12,91,181	2 2 7	1 15 11	1 8 2
	Hoeshiarpour.	...	18,036	7,33,672	7,51,708	...	63 428	5,20,110	5,83,538	13,36,246	13,69,412	1 13 2	1 10 10	1 0 4
	Kangra.	...	1,45,602	4,19,140	5,57,742	...	71 713	11,79,502	12,51,115	18,08,567	8,15,639	1 7 4	1 4 9	0 7 2
	Total.	...	3,27 330	15 78,558	19,06 358	...	1 81 543	19 06 464	20 90,507	39 97,195	34,76,182	1 13 2	1 10 7	0 13 11

UMRITSUR.		LAHORE.		RAWUL PINDEE.		MOOLTAN.		DERAJAT.		PESHAWUR.	
Umritsur, ...	1,00,762	1,76,518	6,46,881	9,23,611	5,77,733	1,77,733	1,96,319	3,79,577	13,03,188	12,78,029	1 6 0 1 2 5 0 15 8
Sealkote, ...	...	3,94,927	4,25,440	8,19,667	2 07,746	73,889	1,71,371	4,34,466	12,64,183	12,16,725	1 7 8 1 5 9 0 15 6
Goordaspur, ...	29,091	51,481	5,33,875	6,14,447	4 51	36,795	1,82,769	2,44,095	8,58,542	9,15,854	1 7 10 1 5 10 1 1 0
Total, ...	1,29,833	6,21,626	16,06,246	23,57,723	2,17,572	5 09,447	6,30,339	10,58,138	34,15,863	34,05,618	1 7 1 1 4 5 0 15 11
Lahore ...	58,465	3,98,830	6,57,882	10,62,177	2,73,440	7,36,011	2,98,437	13,14,773	23,13,525	6,78,386	0 9 2 0 5 4 0 4 0
Ferozepoor, ...	...	76,120	10,45,032	11,21,132	2,63,418	2,23,136	1,15,350	6,01,834	17,22,976	6,94,200	0 8 6 0 7 0 6 5 7
Gujranwala, ...	...	4,91,497	1,09,172	6,00,699	..	7 62,794	3,36,523	10,99,607	17,00,276	2,61,131	0 14 11 0 6 7 0 5 3
Total, ...	53,465	9,61,447	17,12,036	27,26,928	5,33,345	17,31,931	7,50,140	30,15,809	57,42,407	17,33,667	0 10 2 0 6 2 0 4 9
Panipthale, ...	...	16,642	9,40,336	9,57,495	...	2,70,409	27,50,101	30,50,509	39,78,007	7,31,744	0 12 2 0 9 6 0 2 11
Jhelum, ...	...	71,460	6,92,385	7,63,845	1,51,555	2 73,823	13,27,735	17,38,445	25,02,290	6,19,027	0 12 11 0 9 8 0 3 11
Goofra, ...	...	1,66,121	4,47,927	6,14,045	45 575	3,52,288	1,30,770	5,23,633	11,42,681	6,48,817	1 0 11 0 10 10 0 9 1
Shahpore, ...	...	2,32,900	1,70,880	4,23,650	...	20 79,360	6,03,650	23,93,040	35 06,720	3,92,711	0 14 10 0 2 6 0 2 1
Total, ...	...	5,07,023	22,72,045	27,39,071	1 97,460	22,06,831	47,12,256	75,76,657	1 06,29,693	23,92,299	0 13 10 0 6 8 0 2 8
Mooltan, ...	3,03,627	2,02,128	1,18,654	6,24,434	2 033	7,15,441	24,22,260	31,39,774	87,64,188	5,29,540	0 13 6 0 6 4 0 2 3
Jhang, ...	...	1,76,108	65,652	2,40,750	15 00,054	9,85 413	9,20,86	34,14,023	36 55,703	2,81,383	1 2 9 0 3 9 0 1 3
Montgomery, ...	66,495	1,28,700	3,13,045	5,38,240	..	6 04,160	24,26,550	30,31,040	55 69,280	3,23,734	0 9 7 0 4 6 0 1 5
Mozumbar, ...	1,92 765	1,69,384	11,980	3,63,689	2,82 777	1,59 233	11,45,515	15,70,287	19,34,178	5,12,214	1 6 6 1 0 3 0 4 3
Total, ...	5,62,767	7 03,315	5,09,291	17,67,313	17,93,244	21 44,239	69,18 541	111,56 034	1 20,21,347	16,47,421	0 14 11 0 6 3 0 2 0
Dera Tuna I Khan, ...	...	4,28 604	1,13,389	5 41,913	3,61,864	13 29,796	23,05,227	39,99,387	45 41,800	3,63,381	0 10 9 0 3 1 0 1 3
Dera Ghazee Khan, ...	80,793	30,398	62,540	2,35,730	...	7 71,212	4,79,390	12,50,402	14,94,332	3,31,175	1 6 8 0 5 3 0 3 7
Bannoo, ...	...	1,99,145	2,51,274	4 50,519	4,14 607	5 562	10 92,423	15,75 62	20,16,181	4,09 004	0 14 5 0 12 9 0 3 3
Total, ...	80,792	7,18,147	4,27,223	12,26,162	7,79 471	21 59 770	35,77 110	65,16,171	80 42 413	11,04,160	0 14 5 0 5 3 0 2 2
Toba Tek Singh, ...	...	2,49,144	2,56,661	7 07,805	..	2,19 155	3 08,714	5,28 669	12 34,474	7 56 193	1 1 10 0 13 8 0 11 7
Kotla, ...	...	40 108	1,20,792	1,60,900	1,32 510	2,54 30	14 47,750	17 53,700	19 16,600	1,55,409	1 1 6 0 15 0 0 1 7
Muzaffargarh, ...	...	32,090	1,75,691	2,11,381	...	6 15	17,01 004	17 08,619	19 20 000	2,13 161	1 0 2 0 15 4 0 1 9
Total, ...	...	3,21 942	7,56,144	10 77,005	1,32 510	2,51 406	35 09 078	38 02,075	40 71 074	11,74,761	1 1 5 0 14 2 0 3 9
Grand Total, ...	1,222,955	4,724,053	14,10,697	20,777,735	3,859,823	12 941 817	23,704 070	40,534,530	61 212 565	21,706,327	1 0 2 0 10 4 0 5 8

NO. XXVIII.

MINES AND QUARRIES.

NO. XXVIII.

STATEMENT OF MINES AND QUARRIES IN THE PUNJAB PROVINCE FOR 1867-68.

1	2	3	4	5	6	7
DIVISION	DISTRICT.	Where situated	Mineral produced.	Number of mines.	Annual produce.	REMARKS.
DEHLI.	Dehli,	No statistics, as the Government has no royalty.
	Goorgaon,	Talee Manthi, and adjacent villages of pergunnah Dewahy, ..	Slate,	...	...
	Kurnal, ... ..	...	...	...	...
	Jullundur, ... ..	...	...	...	...
JULLUNDUR.	Hoosliarpoor,	Birampoor, pergunnah Gurdaspur	Lime,	1	Rs. 1,100 worth,	These belong to the proprietors of these villages.
	...	Noogowari Kalnoot, pergunah Oona		1	" 150	
	...	Mahadpoor, Do.		1	" 10	
	...	Dowlowal, Do.		1	" 10	
RAWUL PINDEE.	Kangra,	Bhangul teesee Kanwra, Kluanyara, teesee Do.	Iron, * Slate,	4	" 1,270	* This is farmed to the State Company for 1,600 per annum, and Government derives no income from it.
	...	...		1	Rs. 1,200
	...	...		1	" 1,600
	...	...		2	" 2,900
RAWUL PINDEE.	Rawul Pindae,	Rock Salt, Dito	2	...	The quantities entered in column 6 are the actual deliveries of salt from the mines, and the value thereof at Rs. 3 per maund is entered in remark column. The total of these will not tally with the actual collections received at the office.
	Jhelum,	Klewra,		1	Maunds, 946 563	
	Dito,	Surdee,		3	" 63,662	
	...	...		...	" 10,10,525
RAWUL PINDEE.	Goograt,	Rock Salt,	1	...	The quantities entered in column 6 are the actual deliveries of salt from the mines, and the value thereof at Rs. 3 per maund is entered in remark column. The total of these will not tally with the actual collections received at the office.
	Shahpoor, ... ..	...		4	Maunds, 91,216
	...	...		...	" 2,52,737
	...	...		...	" 11,04,771

[illegible]

* The salt at Kalabagh is not extracted from a mine, but is quarried from the outer surface of the hill.

NO. XXIX.

CROPS.

STATEMENT SHOWING THE CROPS CULTIVATED IN ACRES, ACTUAL OR APPROXIMATE, IN THE PUNJAB FOR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
DIVISION.	DISTRICT.	Harvest.	Rice.	Wheat.	Other food grains.	Oil seeds.	Sugar.	Cotton.	Opium.	Fibres.	Tobacco.	Vegetables.	Salt.	Spices.	Indigo.	Tea.	Miscellaneous.	Total.	REMARKS.
PUNJAB	Delhi.	Rubbee.	18,200	1,17,200	1,40,600	3,600	18,200	14,100	...	50	6,300	5,000	600	3,100	2,100	2,76,200	Very rough approximation, not to be relied on.
	Goorgason.	Rubbee.	250	96,475	1,65,892	8,606	187	70,406	...	1,112	4,612	2,911	...	...	...	...	...	2,76,396
	Karnal.	Rubbee.	57,113	1,44,524	1,69,151	6,510	7,899	17,034	235	1,200	2,160	1,451	2,245	...	814	...	...	8,27,476
	Total.	Rubbee.	76,563	3,58,199	4,75,543	18,516	27,286	1,01,540	285	1,200	13,072	9,362	2,845	3,100	814	...	2,100	11,74,003	
		Khureef.	...	...	9,49,936	5,875	...	...	...	2,793	100	3,896	...	...	...	...	...	...
PUNJAB	Hissar.	Rubbee.	11,925	44,463	1,30,306	24,410	10,208	33,605	...	8	1,882	701	141	1,91,911	Very rough approximation, not to be relied on.
	Rohtak.	Rubbee.	7,094	94,892	2,35,025	6,861	28,707	61,651	...	44,657	1,529	2,600	200	...	...	...	...	3,41,407
	Sirsa.	Rubbee.	5,206	39,828	1,24,245	10,079	33	316	3	...	242	582	...	...	...	...	...	1,74,879
	Total.	Rubbee.	24,925	1,79,183	4,79,576	41,350	38,948	85,572	3	45,316	3,958	3,883	341	...	...	...	...	7,08,297
		Khureef.	...	...	21,74,239	34,671	...	...	...	8	...	1,614	...	...	...	...	...	24,04,585
PUNJAB	Umballa.	Rubbee.	1,56,387	3,21,348	1,74,183	14,816	32,639	44,017	2,792	485	8,484	2,748	6,233	5,26,109	Very rough approximation, not to be relied on.
	Loohana.	Rubbee.	2,427	1,95,139	1,71,965	14,990	15,038	27,062	481	8,411	2,944	3,336	30	29	1,944	...	40,000	3,88,854	
	Simla.	Rubbee.	80	30	100	10	...	20	40	...	10	15	...	...	...	...	...	195
	Total.	Rubbee.	1,57,894	5,16,517	3,46,188	29,816	47,672	71,099	3,313	485	6,426	6,099	6,283	29	2,999	...	40,000	9,14,158	
		Khureef.	...	...	4,28,416	6,647	...	...	...	10,629	266	1,358	...	...	...	...	...	7,67,148

PUNJAB		HARYANA		RAJASTHAN		GUJARAT		MADHYA PRADESH		WEST BENGAL		Bihar		Assam		Nagaland		Mizoram		Tripura		Jharkhand		Chhattisgarh		Odisha		Karnataka		Andhra Pradesh		Telangana		Maharashtra		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Goa		Kerala		Tamil Nadu		Kerala		Go	
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STATEMENT No. XXIX.—*Continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Division.	District.	Harvest.	Rice.	Wheat.	Other food grains.	Oil seeds.	Sugar.	Cotton.	Opium.	Fibres.	Tobac- co.	Vego- tables.	Self- flower.	Spice.	Indigo.	Tea.	Mis- cel- lane- ous.	Total.	Remarks.
Mooltan.	Mooltan,	Rubbee, Khureef,	7,119	1,81,887	56,718	11,850	3,211	23,522	59	...	2,326	11,707	...	26	38,166	...	...	264,573	
	Jhung,	Rubbee, Khureef,	140	1,41,894	26,550	3,925	67	17,372	79	...	357	30,330	3	...	52	...	...	1,99,213	
	Mongomery,	Rubbee, Khureef,	17,198	1,70,513	57,885	1,033	32	16,853	57	...	2,584	1,933	...	...	...	...	...	2,32,972	
	Moosufurgurb,	Rubbee, Khureef,	4,000	1,51,500	89,243	5,300	2,496	13,700	201	...	1,400	11,500	...	100	14,600	...	...	2,58,244	
	Total,	Rubbee, Khureef,	28,444	6,35,734	2,29,396	17,150	5,796	71,447	396	...	6,767	56,470	3	26	52,818	...	...	9,55,002	
DERAJAT.	Dera Ismael Khan,	Rubbee, Khureef,	1,900	1,27,411	21,285	19,672	618	24,911	133	57	2,133	1,630	...	...	...	...	...	1,72,524	
	Dera Gaze Khan,	Rubbee, Khureef,	6,550	1,02,086	12,898	9,069	19	17,235	365	...	641	314	...	37	8,827	...	12	1,25,395	
	Bannoo,	Rubbee, Khureef,	8,225	1,11,127	72,805	831	8,737	8,284	32	268	1,479	4,082	...	2,438	...	...	10,304	1,06,114	
	Total,	Rubbee, Khureef,	15,675	3,40,634	1,06,768	28,773	10,274	50,480	550	325	4,255	6,026	...	2,438	8,827	...	10,316	2,03,165	
																		1,25,655	
Peshawar.	Peshawar,	Rubbee, Khureef,	25,073	85,600	1,30,429	24,800	13,910	29,900	13	...	60	1,028	...	...	...	...	...	2,42,370	
	Kohat,	Rubbee, Khureef,	5,161	36,116	5,369	90	10	4,305	...	...	202	132	...	...	...	...	...	41,908	
	Hazara,	Rubbee, Khureef,	6,098	60,819	39,867	6,359	212	21,136	90	145	96	37	...	...	...	...	...	1,07,867	
	Total,	Rubbee, Khureef,	34,262	1,82,535	1,75,665	31,849	14,732	55,241	103	145	797	1,197	...	366	...	...	...	3,92,148	
																		8,28,928	
GRAND TOTAL,	...	Rubbee, Khureef,	7,30,310	56,49,940	33,37,882	4,37,606	3,60,265	7,87,548	16,872	5,945	76,666	1,57,963	19,680	6,689	67,546	5,187	10,615	97,26,165	
																		92,50,245	

NOTE.—Some of the entries in Column 10 refer to the current year, and therefore do not correspond with Column 4 of Statement IV A— which shows the previous year's crop.

NO. XXX.

STOCK.

No. XXX.

STATEMENT OF STOCK IN THE PUNJAB, FOR 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
DIVISION.	DISTRICT.	Cows and Bullocks.	Buffaloes.	Horses.	Ponies.	Mules.	Donkeys.	Sheep and Goats.	Figs.	Camels.	Total Live Stock.	Carts.	Ploughs.	Boats.	REMARKS.
DEHLI.	Dehli, ...	2,36,585	...	985	1,271	...	4,814	55,655	50,805	485	3,50,600	4,665	37,589	32	
	Goorgoon, ...	2,38,084	...	600	2,000	...	2,600	10,842	1,000	358	2,55,364	2,000	20,280	10	
	Kurnal, ...	2,42,018	...	4,204	1,263	...	10,879	63,101	6,363	827	3,28,655	5,846	39,414	47	
	Total, ...	7,16,687	...	5,789	4,534	...	18,193	1,29,598	58,168	1,650	9,34,619	12,511	97,223	89	Included horses, bullocks, carts and ploughs in the Kurnal Stud.
HISSAR.	Hissar, ...	2,01,206	...	2,068	2,077	...	7,660	75,042	4,323	11,846	3,04,522	3,607	45,301	...	
	Rohtuk, ...	2,09,465	40,670	1,192	2,065	145	8,886	49,146	6,594	1,849	3,20,012	9,198	40,308	...	
	Sirsa, ...	1,22,629	...	533	984	...	2,468	42,257	...	6,238	1,75,109	732	28,454	30	
	Total, ...	5,33,330	40,670	3,793	5,126	145	19,314	1,66,445	10,917	19,933	7,99,643	13,537	1,12,264	30	
UMBALLA.	Umballa, ...	5,19,310	...	6,185	3,667	...	13,708	93,680	6,155	426	6,48,131	13,194	87,864	71	
	Loodiana, ...	2,67,126	...	2,373	1,489	...	6,712	63,301	234	1,735	3,62,970	11,435	72,008	220	
	Simla, ...	730	...	13	35	...	28	870	...	...	1,676	...	310	...	
	Total, ...	8,07,166	...	8,571	5,191	...	20,448	1,57,831	6,389	2,161	10,07,777	24,629	1,60,183	291	
JULLUNDUR.	Jullundur, ...	3,83,767	...	4,930	2,257	...	11,673	56,045	42	584	4,61,318	8,562	81,296	454	
	Hoosliarpoor, ...	2,97,742	...	4,460	4,093	...	6,683	94,346	14	849	4,08,177	9,243	1,08,038	77	
	Kangra, ...	2,97,706	...	895	997	...	380	2,42,016	43	70	5,42,807	1	87,871	40	
	Total, ...	9,81,215	...	10,295	7,347	...	18,736	3,92,907	99	1,593	14,12,102	17,806	2,77,265	671	

[illegible]

NO. XXXI.

LABOR.

NO. XXXI.

STATEMENT OF LABOR OF THE PUNJAB FOR 1867-68.

1	2	3	4	5	6	7	8	9
DIVISION.	DISTRICT.	WAGES PER DIEM.		Carts per day.	Camels per day.	Donkeys per day.	Boats per day.	REMARKS.
		Skilled.	Unskilled.					
DEHLI.	Dehli, ...	Highest, 0 8 0 Lowest, 0 2 0	0 4 0 0 2 0	1 12 0 0 14 0	0 8 0	3 12 0	0 8 0	
	Goorgaon, ...	Highest, 0 6 0 Lowest, 0 4 0	0 2 0	1 12 0 0 14 0	8 8 0	4 0 0	...	
	Kurnal, ...	Highest, 0 6 0 Lowest, 0 6 0	0 3 0	6 14 0	0 7 0	5 0 0	0 6 3	
	Average, ...	Highest, 0 6 8 Lowest, 0 4 0	0 3 0 0 2 4	1 7 4 0 14 0	0 7 8	4 4 0	...	
	Hissar, ...	Highest, 0 6 0 Lowest, 0 4 0	0 3 0 0 2 0	1 12 0 0 14 0	0 8 0 0 6 0	3 12 0 2 8 0	...	
HISSAR.	Rohtak, ...	Highest, 0 5 0 Lowest, 0 5 0	0 3 0	1 0 0	0 8 0	2 8 0	...	
	Sirsa, ...	Highest, 0 5 4 Lowest, 0 5 4	0 3 0	1 0 0	0 6 0	3 2 0	7 0 0	
	Average, ...	Highest, 0 5 5 Lowest, 0 4 9	0 3 0 0 2 8	1 4 0 0 15 4	0 7 4 0 6 8	3 2 0 2 11 4	...	
	Umballa, ...	Highest, 0 7 0 Lowest, 0 5 0	0 3 0 0 2 0	1 12 0 0 14 0	0 8 0	3 12 0	0 4 9	
	Loodiana, ...	Highest, 0 6 0 Lowest, 0 6 0	0 2 6	0 14 0	0 8 0	3 2 0	1 0 0	
UMBALLA.	Simla, ...	Highest, 0 12 0 Lowest, 0 6 0	0 4 0 0 3 0	...	...	...	...
	Average, ...	Highest, 0 8 4 Lowest, 0 5 8	0 3 2 0 2 6	1 5 0 0 14 0	0 8 0	3 7 0	...	

JULLUNDUR.									
Jullundur, ...	...	{ Highest, Lowest, }	0 6 0	0 3 0	1 12 0	{ 0 8 0 }	3 12 0	0 8 0	
Hooshiarpoor, ...	...	{ Highest, Lowest, }	0 4 0	0 2 0	0 8 0	0 5 0	2 8 0	2 8 0	
Kangra, ...	...	{ Highest, Lowest, }	0 6 0	0 4 0	3 0 0	{ 0 7 0 }	3 12 0	...	
Average,	...	{ Highest, Lowest, }	0 5 4	0 3 0	1 12 0	{ 0 6 8 }	3 5 4	...	
Umrtsur, ...	...	{ Highest, Lowest, }	0 8 0	0 3 0	0 14 0	{ 0 8 0 }	3 12 0	...	
Sealkote, ...	...	{ Highest, Lowest, }	0 6 0	0 5 0	2 0 0	{ 0 8 0 }	3 12 0	2 0 0	
Goorlaspoor, ...	...	{ Highest, Lowest, }	0 3 0	0 2 0	{ 1 12 0	{ 0 8 0 }	3 12 0	0 8 0	
Average,	...	{ Highest, Lowest, }	0 5 8	0 3 4	1 8 8	{ 0 8 0 }	3 12 0	...	
LAHORE.									
Lahore, ...	...	{ Highest, Lowest, }	0 8 0	0 4 0	2 0 0	0 8 0	3 12 0	0 8 0	
Ferozepoor, ...	...	{ Highest, Lowest, }	0 5 6	0 2 6	0 12 0	0 5 0	3 5 3	0 12 0	
Goojranwalla, ...	...	{ Highest, Lowest, }	0 6 0	0 4 0	1 12 0	0 8 0	3 12 0	0 8 0	
Average,	...	{ Highest, Lowest, }	0 6 4	0 3 6	1 8 0	0 7 0	3 9 9	...	
RAWUL PINDEE.									
Rawul Pindce, ...	...	{ Highest, Lowest, }	0 12 0	0 5 0	3 0 0	0 8 0	5 0 0	{ 8 to 12 annas per maund. }	
Jhelum, ...	...	{ Highest, Lowest, }	0 8 0	0 3 0	2 0 0	0 8 0	3 12 0	{ 2-4 per day. }	
Goojrat, ...	...	{ Highest, Lowest, }	0 5 0	0 3 0	1 12 0	0 8 0	3 12 0	0 8 0	
Shahpoor, ...	...	{ Highest, Lowest, }	0 7 0	0 3 0	0 12 0	0 8 0	3 12 0	10 0 0	
Average,	...	{ Highest, Lowest, }	0 8 0	0 3 6	1 14 0	0 8 0	4 1 0	...	

Statement No. XXXI.—Concluded.

1	2	3	4	5	6	7	8	9
DIVISION.	DISTRICT.	WAGES PER DIEM.		Carts per day.	Camels per day.	Donkeys per day.	Boats per day.	REMARKS.
		Skilled.	Unskilled.					
MOOLTAN.	Mooltan, ...	Highest, 0 8 0 Lowest, 0 4 0	0 5 0 0 2 0	2 0 0 1 0 0	0 8 0 0 6 0	3 2 0	Various rates.	
	Jhung, ...	Highest, 0 6 0 Lowest, 0 4 0	0 3 0 0 2 0	1 8 0 0 12 0	0 6 0	4 5 4	1 9 5	
	Montgomery, ...	Highest, 0 7 0 Lowest, 0 4 0	0 3 0 0 2 0	1 12 0 0 14 0	0 8 0	3 2 0 2 8 0	2 8 0 2 0 0	
	Mozufferguh, ...	Highest, 0 10 0 Lowest, 0 4 0	0 3 0 0 2 0	0 0 0 0 0 0	0 8 0	3 12 0	2 0 0	
	Average, ...	Highest, 0 7 9 Lowest, 0 4 6	0 3 6 0 2 1	1 12 0 0 14 0	0 7 6 0 7 0	3 9 4 3 6 10	...	
DERAJAT.	Dera Ismail Khan, ...	Highest, 0 8 0 Lowest, 0 4 0	0 3 0 0 2 6	2 0 0 1 0 0	0 5 0 0 3 0	3 14 0	2 8 0 1 8 0	
	Dera Ghazee Khan, ...	Highest, 0 8 0 Lowest, 0 6 0	0 3 0 0 2 0	2 0 0 1 0 0	0 4 0	1 4 0	1 0 0	
	Bunnoo, ...	Highest, 0 12 0 Lowest, 0 4 0	0 4 0 0 2 6	2 0 0 1 0 0	0 8 0 0 6 0	3 2 0 2 8 8	Boats in this dist. are hired at 2 annas per 100 mds. for 14 mds.	
	Average, ...	Highest, 0 9 4 Lowest, 0 4 8	0 3 4 0 2 4	2 0 0 1 0 0	0 5 8 0 4 4	2 12 0 2 8 8	...	
	Peshawur, ...	Highest, 0 7 0 Lowest, 0 4 0	0 3 0 0 2 6	2 0 0 1 12 0	0 6 0 0 3 6	3 12 0 3 12 0	0 8 0 1 0 0	
PESHAWUR.	Kohat, ...	Highest, 0 10 0 Lowest, 0 4 0	0 3 0 0 2 6	2 0 0 1 0 0	0 8 0	3 12 0	...	
	Huzail, ...	Highest, 0 8 4 Lowest, 0 6 4	0 3 0 0 2 8	1 14 8 0 15 4	0 5 10	3 12 0	...	
	Average, ...	Highest, 0 7 1 Lowest, 0 5 0	0 3 3 0 2 6	1 10 2 0 14 7	0 7 2 0 6 6	3 9 0 3 7 9	...	
	GENERAL AVERAGE, ...	Highest, 0 7 1 Lowest, 0 5 0	0 3 3 0 2 6	1 10 2 0 14 7	0 7 2 0 6 6	3 9 0 3 7 9	...	

No. XXXII.

PRICE CURRENT.

COMPARATIVE STATEMENT OF THE PRICES OF AGRICULTURAL PRODUCE IN THE SEVERAL DISTRICTS
OF THE PUNJAB DURING THE YEARS 1866-67 AND 1867-68.

[illegible]

Indian Corn (Maize).										Joar (Sorghum Vulgare).										Bajra (Panicum Spicatum).										Rice, 1st sort.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
1	27	26	19	25	27	28	29	24	23	23	28	29	26	25	23	28	29	26	25	6	8	

Statement No. XXXII.—Concluded.

[illegible]

NO. XXXV.

TRANSFERS OF MALGOOZARI LANDS

NO. XXXV.

COMPARATIVE STATEMENT OF TRANSFERS OF MALGUZARI LANDS EFFECTED FOR A PECUNIARY CONSIDERATION IN THE PUNJAB, DURING THE YEARS 1866-67 AND 1867-68.

DIVISION.	DISTRICT.	Year.	SALE OR TRANSFER BY ORDER OF COURT.					TRANSFERS BY PRIVATE ENGAGEMENT.									
			No. of cases.	Area of land.	Yearly rental.	Value realized by sale or decree.	Average per acre.	No. of cases.	Area of land.	Yearly rental.	Amount agreed on.	Average per acre.	No. of cases.	Area of land.	Yearly rental.	Amount for which mortgaged.	Average per acre.
DEPT. I.	Dellh.	1866-67	24	763	840	6,440	8	21	648	829	6,171	10	40	824	906	11,563	14
		1867-68	18	4,661	3,342	24,520	5	23	1,438	1,061	22,450	16	44	672	638	10,782	16
		1866-67	6	1,301	1,413	6,100	5	23	907	1,481	2,687	3	10	112	111	1,143	10
		1867-68	1	37	94	285	8	10	1,336	1,124	8,988	7	37	2,219	1,937	7,512	3
		1866-67	4	1,474	771	5,800	5	60	530	873	11,045	21	46	363	780	9,675	25
DEPT. I.	Karnal.	1867-68	10	1,479	654	6,873	4	52	2,946	2,473	31,290	11	51	435	845	10,046	22
		Total.	34	3,528	3,024	18,340	5	104	2,085	3,183	19,903	10	96	1,329	1,797	22,381	16
		1866-67	29	6,177	4,090	31,678	5	85	5,720	4,658	62,728	11	132	3,349	3,450	28,342	8
		1866-67	25	1,013	154	1,913	2	17	444	180	3,779	8	17	2,883	552	7,827	2
		1867-68	20	562	105	923	2	9	121	29	1,919	16	15	645	161	1,752	3
MISSAR.	Rohtuk.	1866-67	14	319	221	325	1	29	236	317	3,145	13	62	723	630	5,798	8
		1867-68	7	4,487	701	4,737	1	33	446	265	5,408	12	59	661	558	7,354	11
		1866-67	7	8,833	1,137	14,650	2	29	14,340	1,412	18,699	1	3	413	140	1,390	3
		1867-68	6	8,833	1,137	14,650	2	36	18,012	1,073	8,731	67	3	6,740	246	2,345	35
		Total.	32	5,500	855	6,650	1	75	15,020	1,309	25,633	2	82	4,096	1,312	14,940	4
UMBALLA.	Umhalia.	1866-67	40	9,714	1,463	15,898	2	78	13,579	1,307	16,058	2	77	8,046	955	11,481	1
		1867-68	2	587	251	9,898	17	106	1,933	1,879	28,168	14	208	2,576	2,987	40,935	16
		1866-67	...	...	...	...	...	164	2,687	2,034	36,474	14	299	4,474	5,385	63,101	14
		1867-68	8	82	131	3,235	39	33	352	493	7,157	20	240	1,630	2,175	25,814	16
		1866-67	...	...	...	...	...	33	321	464	10,904	34	174	1,843	2,343	37,901	21
UMBALLA.	Simla.	1867-68	...	...	...	...	...	14	8	11	401	50	68	25	60	2,066	86
		1866-67	...	...	...	...	...	4	6	11	234	39	19	14	23	564	40
		1867-68	...	...	...	...	...	14	6	11	234	39	19	14	23	564	40
		1866-67	...	...	...	...	...	14	6	11	234	39	19	14	23	564	40
		1867-68	...	...	...	...	...	14	6	11	234	39	19	14	23	564	40
UMBALLA.	Total.	1866-67	2	587	251	9,898	17	106	1,933	1,879	28,168	14	208	2,576	2,987	40,935	16
		1867-68	8	82	131	3,235	39	33	352	493	7,157	20	240	1,630	2,175	25,814	16
		1866-67	...	...	...	...	...	14	8	11	401	50	68	25	60	2,066	86
		1867-68	...	...	...	...	...	4	6	11	234	39	19	14	23	564	40
		Total.	8	687	251	9,898	39	133	2,293	2,383	35,726	16	501	4,231	5,232	68,816	16
UMBALLA.	Total.	1866-67	2	587	251	9,898	17	106	1,933	1,879	28,168	14	208	2,576	2,987	40,935	16
		1867-68	8	82	131	3,235	39	33	352	493	7,157	20	240	1,630	2,175	25,814	16
		1866-67	...	...	...	...	...	14	8	11	401	50	68	25	60	2,066	86
		1867-68	...	...	...	...	...	4	6	11	234	39	19	14	23	564	40
		Total.	8	687	251	9,898	39	133	2,293	2,383	35,726	16	501	4,231	5,232	68,816	16

JULLUNDHUR.														UMRITSUR.														LAHORE.														RAWAL PINDER.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Jullundhur,	{	1866-67	2	4	18	29	63	1,061	59	157	1,013	1,876	46,650	46	209	1,604	3,221	41,161	26	

PUNJAB IN THE YEARS 1866-67 AND 1867-68.

*This case was transferred to Chietot Court by its order dated 24th July 1987, *Mahomed Ruffe v. Secretary of State*, claimant, Rupees 5,24,963.

